

# ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS BASINGSTOKE AND ANDOVER BRANCH

England & Wales · Charity number 258321

## Details

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**Other names** RSPCA BASINGSTOKE AND ANDOVER BRANCH

**Status** Registered

**Legal form** Other

**Registered** 1969-04-28

**Register** [View on the Charity Commission register](#)

## Contact

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Lychpit  
Basingstoke  
Hampshire  
RG24 8SA

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**Website** <https://www.rspca.org.uk/local/basingstoke-and-andover-branch/>

## Activities

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**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:** The objects of the Branch are to promote kindness and to prevent or suppress cruelty to animals within the Basingstoke and Andover areas

## Classification

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- **How:** Provides Services
- **What:** Animals
- **Who:** The General Public/mankind

## Geography

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- **Area of benefit:** BASINGSTOKE AND DISTRICT.
- Hampshire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£99,319	£91,450	-	-
2023-12-31	£87,576	£100,308	-	-
2022-12-31	£86,224	£122,076	-	-
2021-12-31	£69,357	£113,835	-	-
2020-12-31	£148,540	£161,225	-	-

## Trustees

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Name	Role	Appointed
Andrew Smith		2016-03-07
Craig Stokes		2025-02-21
Emma Fryer		2026-01-19
PETER ALFRED ROMAIN		1995-01-30
Peta Louise Braham		2019-06-08
Robert Peter Whelpton		2025-06-23
Vivien Eged		2021-11-22

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# Accounts

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# RSPCA BASINGSTOKE & ANDOVER BRANCH

## 2024 ANNUAL REPORT



<https://www.rspca.org.uk/local/basingstoke-and-andover-branch>



<https://www.facebook.com/RSPCA-Basingstoke-and-Andover-Branch-216581438514976/>



<https://www.instagram.com/rspca.basingstoke.andover/>



<https://twitter.com/rspcabasingando>



<https://www.linkedin.com/company/rspca-basingstoke-andover-branch/>

Email: [enquiries@rspca-basingstokeandover.org.uk](mailto:enquiries@rspca-basingstokeandover.org.uk)

**RSPCA BASINGSTOKE & ANDOVER BRANCH**

**Agenda for the Annual General Meeting of the  
Basingstoke & Andover Branch**

**Date: 21 June 2025**

1. Opening Address and Welcome
2. Apologies for Absence
3. Adoption of Minutes of last Annual General Meeting
4. Matters Arising
5. To Receive the Accounts for the 2024 Financial Year
6. Appointment of Auditor/Independent Examiner
7. To Receive the Committee's Report for 2024
8. Committee Election
9. Consideration of Resolutions
10. Any Other Business

**Minutes of the Annual General Meeting held on Saturday 22 June 2024  
Venue: Rucstall Community Centre, Basingstoke**

- 1. Welcome & Introduction**  
Lou Braham welcomed everyone to the meeting.
- 2. Apologies for absence**  
Kerri Swinfield, Sarah Young and Marie Thackaberry (BPM).
- 3. Adoption of Minutes of the last Annual General Meeting**  
The minutes of the AGM held on Saturday 28 June 2023 were agreed as a correct record - proposed by Peter Romain and seconded by Dan Hubert.
- 4. Matters arising**  
None.
- 5. Annual Accounts**  
The accounts were formally adopted – proposed by Lou Braham, seconded by Andy Smith, and agreed unanimously.
- 6. Appointment of Auditor/Independent Examiner**  
The Treasurer proposed that the Independent Examiners, Moore (South) LLP, continue to be used as the independent examiners for the Branch. This was seconded by Andy Smith and passed unanimously.
- 7. Committee report**  
The report was formally adopted - proposed by Lou Braham, seconded by Vivien El Felah, and agreed unanimously.
- 8. Election of Committee**  
  
Five members had submitted properly proposed and seconded nominations for the Branch Committee. The following were duly elected: Lou Braham, Vivien El-Felah, Dan Hubert, Peter Romain, and Andy Smith.
- 9. Consideration of Resolutions**  
None received.
- 10. Any other business**  
None.

**Andy Smith**  
Branch Secretary

Welcome to the 2024 Annual report of the Basingstoke & Andover Branch of the RSPCA.

## Branch News

We exist as a Charity to improve and safeguard the lives of vulnerable animals. This report tells the story – in numbers, words and pictures – of our activities and achievements during 2024. But we operate in a challenging financial environment which is particularly difficult for small branches, like ours, that don't have an animal centre. This means that much of the Trustee focus during 2024 has been on income generation, cost reduction, and options for merger with another Branch.

We signed an agreement with North Wilts in 2023 for them to seek and operate charity shops in our area. They opened the first of these in Andover in 2024 and will pay us a percentage of the profits once they have recovered their investment costs. We have also started providing rehoming support to the Alton, Haslemere and Petersfield Branch which provides us with a limited source of income. We have taken significant steps to reduce our costs, including – reluctantly - discontinuing help with vet bills for those on low income. We continue, however, even with these changes to just about covering our costs.

As mentioned in previous Annual Reports, the Trustees believe that the best way of securing our future and maximising the welfare support we can provide would come from merging with another Branch or Branches. We had hoped that our collaboration with Alton, Haslemere and Petersfield would pave the way to a merger, but they have decided this is not the right time for them to merge. In February 2025 we therefore sent another formal invitation to neighbouring branches inviting them to consider merging with us. This process is still ongoing, but we are hopeful that we will succeed in finding a partner.

The Committee would like to thank all the staff and volunteers that have worked for the Branch during 2024 for the benefit of the animals that came into our care. We rely massively on Mandy, our rehoming coordinator, who always goes above and beyond in carrying out her duties. She in turn is supported by a network of volunteers for fostering, fundraising, vet trips, home checks and post home checks.

Particular thanks go to

- Sarah who fosters cats and dogs, hand-rears kittens, tames feral kittens, fundraising and so much more.
- Jo who deals with all emails coming to the enquiries box and acts as our Membership Secretary
- Caz who fosters, fundraises, makes and collects stuff for our events and manages our Facebook and Instagram
- Pam who fosters, fundraises, knits all year round for events including purple poppies for remembrance.
- Rhian, Emma, Paula, Patrick, Karl, Lily, Kev, Sue, Bruce, David, Ann, Steve, Michael, Anna, Dan, Lynn and many more who foster and/or help with fundraising.

They all do such a wonderful job, and we couldn't do it without them. We are always on the lookout for others to join us for Fund Raising and other activities.

## Trustee Changes

There were no changes to the Committee in 2024 which therefore continues to operate with the minimum number of Trustees allowed under Branch Rules.

## Animal Welfare

The following sections look at the Branch's achievements during 2024, with comparable figures for 2023 in brackets.

### Rehoming Figures

Mandy James, the Branch's Re-homing Coordinator, has led this work with support from other Trustees and volunteers, most notably, Sarah Biro.

123 (130)	Animals re-homed
154 (177)	Home checks
198 (94)	Animals micro-chipped
94 (90)	Animals neutered (excluding the Neutering Scheme)
3 (4)	Animals put to sleep (on Vets' advice)

### Welfare Assistance

The following table shows the help pledged via the 'Form 1 & 2' welfare assistance scheme to members of the public with their vets' bills in 2024 (2023 figures in brackets):

	Number of Initial Treatments	Cost of Initial Treatments	Number of Further Treatments	Cost of Further Treatments
<b>Cats</b>	4 (7)	£186 (£331)	0 (3)	£0 (£649)
<b>Dogs</b>	2 (10)	£78 (£454)	0 (3)	£0 (£565)
<b>Other Animals</b>	0 (0)	£0 (£0)	0 (0)	£0 (£0)
<b>Totals</b>	6 (17)	£264 (£785)	0 (6)	£0 (£1,214)

Due to financial constraints, at the Committee meeting on the 5<sup>th</sup> February 2024 it was decided that we would no longer be able to help members of the public with their vets' bills via the Form 1 & 2 scheme.

### Neutering Scheme

The RSPCA and local vets jointly run the restricted Neutering Scheme.

Members of the public on specified income related benefits can pay for a voucher to neuter their pets at approximately one third of the actual cost. The RSPCA contributes a further one third and the participating vets contribute the final third as a discount when the pets are neutered.

The number of animals neutered is shown in the table below:

Animals	Number Neutered 2024	Number Neutered 2023	Number Neutered 2022
Male Cats	3	1	12
Female Cats	12	0	10
Male Dogs	29	2	25
Female Dogs	29	3	20
Rabbits	0	0	9
<b>Totals</b>	<b>73</b>	<b>6</b>	<b>76</b>

The cost of the scheme to the Branch in 2024 appears in the Annual Accounts as £10,396 (£1,336 in 2023) which is totally vets fees. This is offset by an income of £5,267 (£370 in 2022) which comes from the people who use the scheme.

The neutering scheme was funded in 2024 by the grant from the RSPCA Regional Fund received in 2023.

An agreement between the RSPCA and The Cats Protection League (CPL) allows the Branch to refer all requests for the neutering of cats to the CPL. However, for a short period in 2024 the CPL was unable to accept any referrals; the Branch issued 15 vouchers for cats in this period.

## **Animal rehoming report**



In 2024 we rehomed 73 cats. 42 were kittens and we also had a lot of elderly cats who came in due to owners sadly passing away. A few more came in as strays.

We rehomed 50 dogs. We had a pair of yorkie crosses that were living on the Blackdam roundabout living off dead animals until they were finally caught. We also had a pair of chihuahuas that came from a multi dog household. Both were homed as pairs.

Lola was a small terrier cross that was found as a stray. She was in season when we got her so could not spay her for 3 months. She came back to us temporarily after eight weeks having given birth to eight puppies. That was a shock! After the puppies were rehomed, she was spayed and went back to her new owner. These puppies are nearly a year old, and we can't believe how they all look so different.

Luna came to us as her owner could not cope with her as luna was diagnosed with giardia and covid, so she had to be isolated from people and other animals. We isolated her and carried out barrier nursing and treated her until she was all clear. She was then rehomed.

April and Flora were two strays and, we think, mum and daughter. One had given birth to four kittens in a shed, so we had to catch them in one day. We got the kittens first and then sat in garden waiting for the girls. They were caught very quickly. We didn't know which of April and Flora was the Mum was but they both fed the kittens. After the kittens were re homed, April and Flora were re homed together.



**RSPCA BASINGSTOKE &  
ANDOVER BRANCH**

**TRUSTEES REPORT AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
31 DECEMBER 2024**

**Moore (South) LLP  
Chartered Accountants  
Suite 3, Second Floor  
Friary Court  
13-21 High Street  
Guildford  
Surrey  
GU1 3DG**

## **RSPCA BASINGSTOKE AND ANDOVER BRANCH**

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**RSPCA BASINGSTOKE AND ANDOVER BRANCH**

**LEGAL AND ADMINISTRATIVE INFORMATION**

**BRANCH MANAGEMENT COMMITTEE**

Lou Braham	Chair
Peter Romain	Treasurer
Andy Smith	Secretary
Daniel Hubert	Member
Vivien El Felah	Member

**CHARITY REGISTRATION NUMBER:** 258321

**REGISTERED OFFICE:**

31 Saxon Way  
Basingstoke  
Hampshire  
RG24 8SA

**INDEPENDENT EXAMINER:**

Danielle Griffin FCA  
Moore (South) LLP  
Suite 3, Second Floor  
Friary Court  
13-21 High Street  
Guildford  
Surrey GU1 3DG

**BANKERS:**

Barclays Bank  
Basingstoke Branch  
North Hampshire Group  
PO Box 71  
Basingstoke  
Hampshire RG21 7LY

**SOLICITOR:**

Wills Chandler  
76 Bounty Road  
Basingstoke  
Hampshire RG21 3BZ

**REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE  
FOR THE YEAR ENDED 31 DECEMBER 2024**

The Branch Committee present their financial statements for the year ended 31 December 2024.

**PRINCIPAL OBJECTS AND OBJECTS FOR THE PUBLIC BENEFIT**

The principal objects of the Branch are to promote the animal welfare objectives of the Royal Society for the Prevention of Cruelty to Animals (RSPCA) in the Basingstoke and Andover Districts including the re-homing of stray or unwanted animals. Also to work with other Branches and regional headquarters operating with the same objectives.

The Basingstoke & Andover Branch of the RSPCA is an unincorporated charitable association and a separately registered Branch of the RSPCA (the Society), carrying out its direct animal welfare work in the Basingstoke and Andover areas.

The objects of the Branch are to promote kindness and suppress cruelty to animals by all lawful means - with particular reference to the area of the Branch, in accordance with the policies of the Society.

The Trustees have reviewed the outcomes and achievements of our objectives and activities for the year to ensure that they remain focused on our charitable aims and continue to deliver benefits to the public.

We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Under the Charities Act 2011 the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of 2006 indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole.

The Branch's animal welfare work, although local in nature, benefits society at large and also aims to help people in need with the care of their animals.

The following sections of this report highlight the Branch's main activities and clearly demonstrate the benefits provided to the public.

**LEGAL AND ADMINISTRATIVE DETAILS**

The Branch operates in accordance with Branch Rules, revised in August 2022 and periodically reviewed by the Head Office of the RSPCA. As a registered charity, the Branch must conform with relevant legislation and related authoritative documents issued by the Charities Commission.

The Branch's registration number is 258321 and the main charity's registered number is 219099.

**BRANCH MANAGEMENT COMMITTEE**

At every Annual General Meeting of the Branch, a new Branch Committee is elected from the members of the Branch to carry on the work for the ensuing year. The Branch Committee consists of not less than five or more than fourteen elected members. The elected Branch Committee can also decide to co-opt up to a maximum of three persons onto the Committee.

**REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE  
FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)**

**BRANCH MANAGEMENT COMMITTEE (continued)**

The following served on the Committee for the complete year unless otherwise indicated:

Lou Braham	Chair
Peter Romain	Treasurer
Andy Smith	Secretary
Daniel Hubert	Member
Vivien El Felah	Member

**RECRUITMENT AND APPOINTMENT OF BRANCH COMMITTEE MEMBERS**

The Branch Committee seeks to recruit new members to balance various skills required to manage the charity.

**INDUCTION AND TRAINING OF COMMITTEE MEMBERS**

All new members are welcomed onto the committee and spend time meeting the other members and the staff to understand the operations of the charity. Training is, by necessity, tailored to individual needs depending on the knowledge gaps and experience of the individual involved.

**FINANCIAL REVIEW**

The main financial news of 2024 is that the Branch's income exceeded its expenditure by £7,869 (in 2023 expenditure exceeded income by £12,732).

The welcome increase in the Branch's reserves was achieved due to an increase in income (£11,743) and a reduction in expenditure (£8,858).

Donation and legacy income was £2,690 lower than in 2023 with one grant of £1,100 received and two significant one-off donations from ShareGift (£5,000) and an in memoriam donation of £2,500. Income from the neutering scheme was £4,897 higher as the scheme had restarted after the RSPCA grant received in 2023. Fundraising was a modest £616 less, with significant contributions from Branch organised fundraising events (£5,420), Pets At Home vouchers (£4,952), Basingstoke Lottery (£345), Pet Plan commission £885 and donations from the sale of dog baskets made by Lyn Roberts (£108). The Branch received £21,816 (£23,094 in 2023) from the distribution of RSPCA HQ door-to-door collections.

Expenditure dropped by £8,858. Year-on-year variable cat and dog expenses were lower (£13,556 and £10,894 respectively). Neutering scheme expenses were higher due to the scheme operating for the complete year (£9,060). Further significant increases were due to using up the Basingstoke Council cost of living grant (£3,741), increased accountancy fees due to additional work related to the Branch being a 'Going Concern' and a VAT review (£1,041).

In 2024 the Branch rehomed 50 dogs (58 in 2023) and 73 cats (72 in 2023).

The Branch continued to work more closely with the Alton, Haslemere & Petersfield Branch. Our Rehoming Coordinator now works to rehome animals in their Branch area for one day a week. The Branch invoiced the Alton, Haslemere & Petersfield Branch for £8,641, offset by direct expenditure of £3,300 and additional expenditure on pet food and supplies.

The North Wiltshire Branch opened a charity shop in Andover in the second half of 2024 but the Branch has yet to see any funds as they are yet to be in profit.

The Branch applied for, and received, one restricted Cost of Living Grant of £1,100 in 2024 from Test Valley Borough Council. Due to limited activities in Andover for which this money is available (pet food and equipment) this money has not yet been spent. The Council has, however, been asked whether these funds could be used for a cat microchipping event. Despite a favourable response being received no permission has yet been granted (as of Feb 2025).

**REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE  
FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)**

**POLICY FOR RESERVES**

The aim of the Branch is to use as much of its incoming resources as possible to fund the animal welfare activities that it undertakes.

Due to the financial position of the Branch, the trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure plus an amount to cover its liabilities should the Branch need to stop its activities, equating to £45,000.

**RISK MANAGEMENT**

The Branch Committee has identified the major risks it faces as follows:

- loss of income through error or fraud
- insufficient funds to cover costs incurred by the Branch
- failure to deal correctly with employment matters

In the opinion of the Trustees the Branch's policies, procedures and controls are adequate to mitigate the above risks.

**GRANTS AND DONATIONS**

The Branch occasionally receives requests to make grants or donations to external organisations or to further other areas of the RSPCA's work. The committee reviews these requests at its normal meetings and decides whether the grants/donations will be made. Grants/donations to projects that will directly benefit animals in the Branch's area or to organisations that work directly with the Branch on animal welfare issues are looked on favourably. Grants/donations will only be made if the Branch has sufficient reserves not to compromise its own animal welfare work.

All grants/donations need to be authorised by RSPCA HQ. There were no grants/donations made by the Branch in the year.

**VOLUNTEERS**

The Branch Committee relies heavily on the generosity of a dedicated group of volunteers to be able to help the animals that come into its care. Animal welfare volunteers look after the animals that come into our care until they can be rehomed and other volunteers help out at various fund raising and other activities organised for, and by, the Branch.

**GOING CONCERN**

The Trustees recognise that the Branch's reserves have been reduced over the last few years to a level that causes some concern about the future viability of the Branch. The Trustees have tried to address this by appealing for new Trustees who could focus on fund raising but no candidates have put themselves forward. Another avenue still being explored is a merger with an adjacent Branch which could bring economies of scale and increased fundraising potential.

With the above in mind, the Trustees are regularly monitoring the Branch's reserves so that, in the worst case scenario, the Branch could stop its activities with enough funds remaining to cover its liabilities (employee redundancy, outstanding vet's bills, etc.).

At the current point in time, it is clear to the Trustees that there is a material uncertainty with regard to going concern due to the uncertainty over future income streams. The Trustees consider that the ongoing monitoring of activities and ability to adapt it as required, is sufficient for them to prepare the accounts on the going concern basis.

**REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE  
FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)**

**FUTURE PLANS**

The Branch has continued to improve and increase its social media output and is still building on this to reach more people with messages of its animal welfare successes and appeals for funds.

The Alton, Haslemere & Petersfield Branch decided that the liaison between our Branches is enough for now and would not consider merging until late in 2025 at the earliest. They have, as of February 2025, employed a manager to take care of day-to-day activities in their Branch area; we have yet to see how that might affect the Branches merging. For now, we are taking animals from them into our care that urgently need rehoming, and continue to 'share' our Rehoming Coordinator.

The Trustees still believe that merging is our best way forward, but the Alton, Haslemere & Petersfield Branch timeline is too long. We are therefore reviewing our outline business plan and will again approach our neighbouring Branches to solicit their views on merging with them.

**TRUSTEES' RESPONSIBILITIES STATEMENT**

The Branch Committee is responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Branch Committee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounting and Reports) Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Branch Management Committee



Peter Romain, Treasurer

Approved by the Committee Members on the 17/06/2025

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
INDEPENDENT EXAMINER'S REPORT TO THE BRANCH COMMITTEE  
FOR THE YEAR ENDED 31 DECEMBER 2024**

I report to the charity's Trustees on my examination of the accounts of RSPCA Basingstoke and Andover Branch for the year ended 31 December 2024, which are set out on pages 7 to 17.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

We draw your attention to note 1c in the accounts concerning the charity's ability to continue as a going concern. Although the charity has made a small surplus this year, the underlying concerns on the ability of the charity to continue have not changed. As stated in note 1c these events or conditions indicate that a material uncertainty exists that may cast significant doubt on the charity's ability to continue as a going concern. Our opinion is not modified in this respect.

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

  
D L Griffin, FCA

Date 27 June 2025

Moore (South) LLP  
Chartered Accountants  
Suite 3, Second Floor  
Friary Court  
13-21 High Street  
Guildford  
GU1 3DG

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
STATEMENT OF FINANCIAL ACTIVITIES**

	Note	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
<b>Income and endowments from:</b>					
Donations and Legacies	2	69,907	1,100	71,007	73,697
Other trading activities	3	20,351	5,267	25,618	12,696
Investments	4	669	80	749	516
Other income	5	1,945	-	1,945	667
<b>Total</b>		<u>92,872</u>	<u>6,447</u>	<u>99,319</u>	<u>87,576</u>
<b>Expenditure on:</b>					
Raising funds	6	132	-	132	-
Charitable activities	7	69,748	14,137	83,885	96,830
Other	8	7,433	-	7,433	3,478
<b>Total</b>		<u>77,313</u>	<u>14,137</u>	<u>91,450</u>	<u>100,308</u>
<b>Net income</b>		<u>15,559</u>	<u>(7,690)</u>	<u>7,869</u>	<u>(12,732)</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		43,183	10,525	53,708	66,440
<b>Total funds carried forward</b>		<u>58,742</u>	<u>2,835</u>	<u>61,577</u>	<u>53,708</u>

The financial statements were approved by the Branch Committee on the

17 June 2025

They were signed on its behalf by:



17/06/2025

P. Romain

Treasurer

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
BALANCE SHEET AS AT 31 DECEMBER 2024**

	Note	2024 £	2023 £
<b>Current Assets</b>			
Debtors	10	4,255	5,587
Cash at bank and in hand	11	65,014	57,040
		<u>69,269</u>	<u>62,627</u>
<b>Current Liabilities</b>			
Creditors: Amounts falling due within one year	12	(7,692)	(8,919)
		<u>61,577</u>	<u>53,708</u>
<b>Net Current Assets</b>		<u>61,577</u>	<u>53,708</u>
<b>Total Net Assets</b>		<u>61,577</u>	<u>53,708</u>
<b>Funds</b>			
Unrestricted funds	13	58,742	43,183
Restricted Funds	13	2,835	10,525
<b>Total Funds</b>		<u>61,577</u>	<u>53,708</u>

The financial statements were approved by the Branch Committee on the  
They were signed on its behalf by:



17/06/2025

P. Romain

Treasurer

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31 DECEMBER 2024**

**1. Accounting Policies**

**a. Company Status**

The RSPCA Basingstoke and Andover Branch is an unincorporated charitable association, and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (RSPCA). The charity is registered with the Charity Commission, registered number 258321, and the RSPCA's registered number 219099. The registered office address is given in the Legal and Administrative data on page 1.

The objectives of the charity are to promote kindness and suppress cruelty to animals, in accordance with the policies of the society in their local area.

The charity constitutes a public benefit entity as defined by FRS102.

**b. Basis of Preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), Charities SORP 2019 (FRS102) second edition, and the Charities Act 2011.

The financial statements are prepared on a going concern basis under the historical cost convention modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency and have been rounded to the nearest pound.

**c. Going concern**

The Trustees recognise that the Branch's reserves have been reduced over the last few years to a level that causes some concern about the future viability of the Branch. The Trustees have tried to address this by appealing for new Trustees who could focus on fund raising but no candidates have put themselves forward. Another avenue still being explored is a merger with an adjacent Branch which could bring economies of scale and increased fundraising potential.

With the above in mind, the Trustees are regularly monitoring the Branch's reserves so that, in the worst case scenario, the Branch could stop its activities with enough funds remaining to cover its liabilities (employee redundancy, outstanding vet's bills, etc.).

At the current point in time, it is clear to the Trustees that there is a material uncertainty with regard to going concern due to the uncertainty over future income streams. The Trustees consider that the ongoing monitoring of activities and ability to adapt it as required, is sufficient for them to prepare the accounts on the going concern basis.

**d. Income Recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income, the amount can be reliably measured and it is probable that the income will be received.

Donations and other forms of voluntary income are recognised when receivable by the charity.

Income from neutering scheme is recognised in the period the work was completed.

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31 DECEMBER 2024**

**1. Accounting Policies (continued)**

Interest receivable from funds held on deposit is recognised in the period the charity is entitled to its receipt and can be measured reliably. This is normally on notification from the bank.

Income from government grants is recognised at fair value when the charity has entitlement, after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably.

**e. Donated Time**

In accordance with the Charities SORP (FRS102) second edition the general volunteer time is not recognised.

**f. Expenditure Recognition**

All expenditure includes unrecoverable VAT and is accounted for on an accruals basis. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the obligation can be measured reliably.

Expenditure on raising funds includes all costs related to the running of the shop and fund raising.

Expenditure on charitable activities includes costs of looking after and rehoming animals. The cost of looking after animals includes veterinary costs, neutering costs, boarding costs and rehoming costs including salary of rehoming officer.

Other costs include all costs involving the public accountability of the charity and its compliance with regulation and good practice.

**g. Support Costs**

Support costs are those functions that assist the work of the charity, but do not directly undertake charitable activities.

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2024**

**1. Accounting Policies (continued)**

**h. Tangible Fixed Assets and Depreciation**

Individual fixed assets costing £250 or more are capitalised at cost.

Depreciation is calculated as to write off the cost of an asset, less its estimated residual value, over the useful economic life of the asset at the following rates:

Office equipment	25% straight line
------------------	-------------------

**i. Debtors**

Trade and other debtors are recorded at settlement amount. Prepayments are valued at the amounts prepaid at balance sheet date.

**j. Cash at Bank and in Hand**

Cash at bank and in hand includes cash and short term highly liquid investments with short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**k. Creditors**

Trade and other creditors are recognised when the charity has a present obligation resulting from past events and can be measured or estimated reliably. Creditors are recognised at their settlement amounts.

**l. Financial Instruments**

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**m. Retirement Benefits**

The charity contributes to the separately administered defined contribution scheme, whose assets are held separately from the charity. Payments to the scheme are charged to the Statement of Financial Activities as they fall due.

**n. Funds**

Unrestricted reserves are funds that can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated funds are unrestricted funds of the charity which the Trustees have decided, at their discretion, to set aside for a specific purpose.

Restricted reserves are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2024**

**1. Accounting Policies (continued)**

**o. Judgements and key sources of estimation uncertainty**

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There are no judgements or estimates to note that affect these accounts.

**2. Donations and Legacies**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Cat re-homing donations	7,840	-	7,840	7,980
Dog re-homing animal donations	21,175	-	21,175	21,025
Donations	35,203	-	35,203	26,166
HQ Neutering refunds	5,176	-	5,176	5,652
Legacies	-	-	-	-
Misc Refunds	339	-	339	874
Grants	-	1,100	1,100	12,000
Collecting Boxes	174	-	174	-
	<u>69,907</u>	<u>1,100</u>	<u>71,007</u>	<u>73,697</u>
	=====	=====	=====	=====

Included in Grants is a £1,100 Andover Council Cost of Living grant

There was restricted income from grants of £12,000 in 2023. This included a grant of £5,000 from Basingstoke Council.

**3. Trading Activities**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Alton Haslemere & Petersfield liaison	8,641	-	8,641	-
Neutering scheme	-	5,267	5,267	370
Income from fundraising events	11,710	-	11,710	12,326
	<u>20,351</u>	<u>5,267</u>	<u>25,618</u>	<u>12,696</u>
	=====	=====	=====	=====

There was restricted income from the Neutering Scheme of £190 in 2023.

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31 DECEMBER 2024**

<b>4. Investment Income</b>	<b>Unrestricted 2024 £</b>	<b>Restricted 2024 £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Bank Interest - Neutering Scheme	-	56	56	-
Bank Interest - Cost of Living Fund B/S	-	12	12	14
Bank Interest - Cost of Living Fund Andover	-	12	12	-
Bank interest - General	669	-	669	502
	<u>669</u>	<u>80</u>	<u>749</u>	<u>516</u>
	=====	=====	=====	=====

There was restricted bank interest for the Cost of Living Fund Basingstoke (B/S) of £14 in 2023.

<b>5. Other Income</b>	<b>Unrestricted 2024 £</b>	<b>Restricted 2024 £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Neutering Scheme VAT Adjustment	1,945	-	1,945	-
Van sale	-	-	-	667
	<u>1,945</u>	<u>-</u>	<u>1,945</u>	<u>667</u>
	=====	=====	=====	=====

There was no restricted other income in 2023.

<b>6. Raising Funds</b>	<b>Unrestricted 2024 £</b>	<b>Restricted 2024 £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Vehicle running costs	-	-	-	475
Fundraising goods	132	-	132	-
	<u>132</u>	<u>-</u>	<u>132</u>	<u>475</u>
	=====	=====	=====	=====

There were no restricted expenses in 2023

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2024**

**7. Charitable Activities**

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Cat expenses	17,195	-	17,195	30,751
Dog expenses	27,205	-	27,205	38,099
Other animal expenses	-	-	-	70
Neutering scheme expenses	-	10,396	10,396	1,336
Cost of living fund expenses Basingstoke	-	3,741	3,741	1,285
Homing co-ordination	25,238	-	25,238	24,704
Regional contribution	110	-	110	110
	<u>69,748</u>	<u>14,137</u>	<u>83,885</u>	<u>96,355</u>

There were restricted expenses for the Neutering Scheme and the Basingstoke cost of living fund of £1,679 in 2023.

**8. Other Costs**

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Independent Examiner fee	2,100	-	2,100	1,700
Understated 2023	641	-	641	-
Other accountancy costs	327	-	327	-
Committee meetings & office expenses	1,065	-	1,065	1,778
Alton Haslemere & Petersfield liaison	3,300	-	3,300	-
Total	<u>7,433</u>	<u>-</u>	<u>7,433</u>	<u>3,478</u>

There were no restricted costs in 2023.

Included in the above are governance costs of £3,068 (2023 – (£1,700)).

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31 DECEMBER 2024**

<b>9. Salaries and National Insurance Costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Salaries paid	20,240	16,897
Pension	418	315
	<u>20,658</u>	<u>17,212</u>
	=====	=====
<p>The average number of staff in the year was 1 (2023 – 1).</p> <p>No employee received total remuneration of more than £60,000 (2023 – None).</p> <p>None of the management committee received any remuneration in the year (2023– £Nil).</p> <p>Amounts can be reimbursed to committee members when reasonable, authorised expenses are wholly necessarily incurred in the performance of their duties as Trustees. In the year, no (2023 – 0) committee member received expenses (2023 - £Nil).</p>		
<b>10. Debtors</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
VAT recoverable	1,081	2,299
Sundry debtors	3,174	3,288
	<u>4,255</u>	<u>5,587</u>
	=====	=====
<b>11. Cash at Bank and in Hand</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Current account	3,031	5,366
Current account - Collection	405	1,774
Current account - Card machine	5	5
Deposit account	61,473	49,758
Petty cash	100	137
	<u>65,014</u>	<u>57,040</u>
	=====	=====
<b>12. Creditors</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	2,421	5,961
Accrual	5,271	2,958
	<u>7,692</u>	<u>8,919</u>
	=====	=====

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2024**

**13. Funds**

	Opening Balance £	Income £	Expenses £	Closing Balance £
<b>Unrestricted</b>				
- General	43,183	92,872	(77,313)	58,742
<b>Restricted</b>				
- Neutering scheme	6,796	5,323	(10,396)	1,723
- Cost of living grant Basingstoke	3,729	12	(3,741)	-
- Cost of living grant Andover	-	1,112	-	1,112
	<u>53,708</u>	<u>99,319</u>	<u>(91,450)</u>	<u>61,577</u>

**Funds for year ended 31 December 2023**

	Opening Balance £	Income £	Expenses £	Closing Balance £
<b>Unrestricted</b>				
- General	66,440	75,372	(98,629)	43,183
<b>Restricted</b>				
- Neutering scheme	-	7,190	(394)	6,796
- Cost of living grant Basingstoke	-	5,014	(1,285)	3,729
	<u>66,440</u>	<u>87,576</u>	<u>(100,308)</u>	<u>53,708</u>

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31 DECEMBER 2024**

**14. Funds Analysis**

	<b>Net Current Assets £</b>	<b>2024 Total £</b>
<b>Unrestricted</b>		
- General	58,742	58,742
<b>Restricted</b>		
- Neutering scheme	1,732	-
- Cost of living grant Andover	1,112	1,112
	<u>61,557</u> =====	<u>61,557</u> =====

**Fund analysis for the year ended 31 December 2023**

	<b>Net Current Assets £</b>	<b>2023 Total £</b>
<b>Unrestricted</b>		
- General	43,183	43,183
<b>Restricted</b>		
- Neutering scheme	6,796	6,796
- Cost of living grant Basingstoke	3,729	3,729
	<u>53,708</u> =====	<u>53,708</u> =====

**15. Related Party Transactions**

The charity is a Branch of RSPCA, and is entitled to a share of door to door collections made by head office. The total received in the year was £21,816 (2023 - £23,094).

**RSPCA BASINGSTOKE &  
ANDOVER BRANCH**

**TRUSTEES REPORT AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
31 DECEMBER 2024**

**Moore (South) LLP  
Chartered Accountants  
Suite 3, Second Floor  
Friary Court  
13-21 High Street  
Guildford  
Surrey  
GU1 3DG**

## **RSPCA BASINGSTOKE AND ANDOVER BRANCH**

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**RSPCA BASINGSTOKE AND ANDOVER BRANCH**

**LEGAL AND ADMINISTRATIVE INFORMATION**

**BRANCH MANAGEMENT COMMITTEE**

Lou Braham	Chair
Peter Romain	Treasurer
Andy Smith	Secretary
Daniel Hubert	Member
Vivien El Felah	Member

**CHARITY REGISTRATION NUMBER:** 258321

**REGISTERED OFFICE:**

31 Saxon Way  
Basingstoke  
Hampshire  
RG24 8SA

**INDEPENDENT EXAMINER:**

Danielle Griffin FCA  
Moore (South) LLP  
Suite 3, Second Floor  
Friary Court  
13-21 High Street  
Guildford  
Surrey GU1 3DG

**BANKERS:**

Barclays Bank  
Basingstoke Branch  
North Hampshire Group  
PO Box 71  
Basingstoke  
Hampshire RG21 7LY

**SOLICITOR:**

Wills Chandler  
76 Bounty Road  
Basingstoke  
Hampshire RG21 3BZ

**REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE  
FOR THE YEAR ENDED 31 DECEMBER 2024**

The Branch Committee present their financial statements for the year ended 31 December 2024.

**PRINCIPAL OBJECTS AND OBJECTS FOR THE PUBLIC BENEFIT**

The principal objects of the Branch are to promote the animal welfare objectives of the Royal Society for the Prevention of Cruelty to Animals (RSPCA) in the Basingstoke and Andover Districts including the re-homing of stray or unwanted animals. Also to work with other Branches and regional headquarters operating with the same objectives.

The Basingstoke & Andover Branch of the RSPCA is an unincorporated charitable association and a separately registered Branch of the RSPCA (the Society), carrying out its direct animal welfare work in the Basingstoke and Andover areas.

The objects of the Branch are to promote kindness and suppress cruelty to animals by all lawful means - with particular reference to the area of the Branch, in accordance with the policies of the Society.

The Trustees have reviewed the outcomes and achievements of our objectives and activities for the year to ensure that they remain focused on our charitable aims and continue to deliver benefits to the public.

We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Under the Charities Act 2011 the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of 2006 indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole.

The Branch's animal welfare work, although local in nature, benefits society at large and also aims to help people in need with the care of their animals.

The following sections of this report highlight the Branch's main activities and clearly demonstrate the benefits provided to the public.

**LEGAL AND ADMINISTRATIVE DETAILS**

The Branch operates in accordance with Branch Rules, revised in August 2022 and periodically reviewed by the Head Office of the RSPCA. As a registered charity, the Branch must conform with relevant legislation and related authoritative documents issued by the Charities Commission.

The Branch's registration number is 258321 and the main charity's registered number is 219099.

**BRANCH MANAGEMENT COMMITTEE**

At every Annual General Meeting of the Branch, a new Branch Committee is elected from the members of the Branch to carry on the work for the ensuing year. The Branch Committee consists of not less than five or more than fourteen elected members. The elected Branch Committee can also decide to co-opt up to a maximum of three persons onto the Committee.

**REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE  
FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)**

**BRANCH MANAGEMENT COMMITTEE (continued)**

The following served on the Committee for the complete year unless otherwise indicated:

Lou Braham	Chair
Peter Romain	Treasurer
Andy Smith	Secretary
Daniel Hubert	Member
Vivien El Felah	Member

**RECRUITMENT AND APPOINTMENT OF BRANCH COMMITTEE MEMBERS**

The Branch Committee seeks to recruit new members to balance various skills required to manage the charity.

**INDUCTION AND TRAINING OF COMMITTEE MEMBERS**

All new members are welcomed onto the committee and spend time meeting the other members and the staff to understand the operations of the charity. Training is, by necessity, tailored to individual needs depending on the knowledge gaps and experience of the individual involved.

**FINANCIAL REVIEW**

The main financial news of 2024 is that the Branch's income exceeded its expenditure by £7,869 (in 2023 expenditure exceeded income by £12,732).

The welcome increase in the Branch's reserves was achieved due to an increase in income (£11,743) and a reduction in expenditure (£8,858).

Donation and legacy income was £2,690 lower than in 2023 with one grant of £1,100 received and two significant one-off donations from ShareGift (£5,000) and an in memoriam donation of £2,500. Income from the neutering scheme was £4,897 higher as the scheme had restarted after the RSPCA grant received in 2023. Fundraising was a modest £616 less, with significant contributions from Branch organised fundraising events (£5,420), Pets At Home vouchers (£4,952), Basingstoke Lottery (£345), Pet Plan commission £885 and donations from the sale of dog baskets made by Lyn Roberts (£108). The Branch received £21,816 (£23,094 in 2023) from the distribution of RSPCA HQ door-to-door collections.

Expenditure dropped by £8,858. Year-on-year variable cat and dog expenses were lower (£13,556 and £10,894 respectively). Neutering scheme expenses were higher due to the scheme operating for the complete year (£9,060). Further significant increases were due to using up the Basingstoke Council cost of living grant (£3,741), increased accountancy fees due to additional work related to the Branch being a 'Going Concern' and a VAT review (£1,041).

In 2024 the Branch rehomed 50 dogs (58 in 2023) and 73 cats (72 in 2023).

The Branch continued to work more closely with the Alton, Haslemere & Petersfield Branch. Our Rehoming Coordinator now works to rehome animals in their Branch area for one day a week. The Branch invoiced the Alton, Haslemere & Petersfield Branch for £8,641, offset by direct expenditure of £3,300 and additional expenditure on pet food and supplies.

The North Wiltshire Branch opened a charity shop in Andover in the second half of 2024 but the Branch has yet to see any funds as they are yet to be in profit.

The Branch applied for, and received, one restricted Cost of Living Grant of £1,100 in 2024 from Test Valley Borough Council. Due to limited activities in Andover for which this money is available (pet food and equipment) this money has not yet been spent. The Council has, however, been asked whether these funds could be used for a cat microchipping event. Despite a favourable response being received no permission has yet been granted (as of Feb 2025).

**REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE  
FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)**

**POLICY FOR RESERVES**

The aim of the Branch is to use as much of its incoming resources as possible to fund the animal welfare activities that it undertakes.

Due to the financial position of the Branch, the trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure plus an amount to cover its liabilities should the Branch need to stop its activities, equating to £45,000.

**RISK MANAGEMENT**

The Branch Committee has identified the major risks it faces as follows:

- loss of income through error or fraud
- insufficient funds to cover costs incurred by the Branch
- failure to deal correctly with employment matters

In the opinion of the Trustees the Branch's policies, procedures and controls are adequate to mitigate the above risks.

**GRANTS AND DONATIONS**

The Branch occasionally receives requests to make grants or donations to external organisations or to further other areas of the RSPCA's work. The committee reviews these requests at its normal meetings and decides whether the grants/donations will be made. Grants/donations to projects that will directly benefit animals in the Branch's area or to organisations that work directly with the Branch on animal welfare issues are looked on favourably. Grants/donations will only be made if the Branch has sufficient reserves not to compromise its own animal welfare work.

All grants/donations need to be authorised by RSPCA HQ. There were no grants/donations made by the Branch in the year.

**VOLUNTEERS**

The Branch Committee relies heavily on the generosity of a dedicated group of volunteers to be able to help the animals that come into its care. Animal welfare volunteers look after the animals that come into our care until they can be rehomed and other volunteers help out at various fund raising and other activities organised for, and by, the Branch.

**GOING CONCERN**

The Trustees recognise that the Branch's reserves have been reduced over the last few years to a level that causes some concern about the future viability of the Branch. The Trustees have tried to address this by appealing for new Trustees who could focus on fund raising but no candidates have put themselves forward. Another avenue still being explored is a merger with an adjacent Branch which could bring economies of scale and increased fundraising potential.

With the above in mind, the Trustees are regularly monitoring the Branch's reserves so that, in the worst case scenario, the Branch could stop its activities with enough funds remaining to cover its liabilities (employee redundancy, outstanding vet's bills, etc.).

At the current point in time, it is clear to the Trustees that there is a material uncertainty with regard to going concern due to the uncertainty over future income streams. The Trustees consider that the ongoing monitoring of activities and ability to adapt it as required, is sufficient for them to prepare the accounts on the going concern basis.

**REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE  
FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)**

**FUTURE PLANS**

The Branch has continued to improve and increase its social media output and is still building on this to reach more people with messages of its animal welfare successes and appeals for funds.

The Alton, Haslemere & Petersfield Branch decided that the liaison between our Branches is enough for now and would not consider merging until late in 2025 at the earliest. They have, as of February 2025, employed a manager to take care of day-to-day activities in their Branch area; we have yet to see how that might affect the Branches merging. For now, we are taking animals from them into our care that urgently need rehoming, and continue to 'share' our Rehoming Coordinator.

The Trustees still believe that merging is our best way forward, but the Alton, Haslemere & Petersfield Branch timeline is too long. We are therefore reviewing our outline business plan and will again approach our neighbouring Branches to solicit their views on merging with them.

**TRUSTEES' RESPONSIBILITIES STATEMENT**

The Branch Committee is responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Branch Committee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounting and Reports) Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Branch Management Committee



Peter Romain, Treasurer

Approved by the Committee Members on the 17/06/2025

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
INDEPENDENT EXAMINER'S REPORT TO THE BRANCH COMMITTEE  
FOR THE YEAR ENDED 31 DECEMBER 2024**

I report to the charity's Trustees on my examination of the accounts of RSPCA Basingstoke and Andover Branch for the year ended 31 December 2024, which are set out on pages 7 to 17.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

We draw your attention to note 1c in the accounts concerning the charity's ability to continue as a going concern. Although the charity has made a small surplus this year, the underlying concerns on the ability of the charity to continue have not changed. As stated in note 1c these events or conditions indicate that a material uncertainty exists that may cast significant doubt on the charity's ability to continue as a going concern. Our opinion is not modified in this respect.

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

  
D L Griffin, FCA

Date 27 June 2025

Moore (South) LLP  
Chartered Accountants  
Suite 3, Second Floor  
Friary Court  
13-21 High Street  
Guildford  
GU1 3DG

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted	Restricted	Total	Total
	Note	2024	2024	2023
		£	£	£
<b>Income and endowments from:</b>				
Donations and Legacies	2	69,907	1,100	71,007
Other trading activities	3	20,351	5,267	25,618
Investments	4	669	80	749
Other income	5	1,945	-	1,945
<b>Total</b>		<u>92,872</u>	<u>6,447</u>	<u>99,319</u>
<b>Expenditure on:</b>				
Raising funds	6	132	-	132
Charitable activities	7	69,748	14,137	83,885
Other	8	7,433	-	7,433
<b>Total</b>		<u>77,313</u>	<u>14,137</u>	<u>91,450</u>
<b>Net income</b>		<u>15,559</u>	<u>(7,690)</u>	<u>7,869</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward		43,183	10,525	53,708
<b>Total funds carried forward</b>		<u>58,742</u>	<u>2,835</u>	<u>61,577</u>

The financial statements were approved by the Branch Committee on the

17 June 2025

They were signed on its behalf by:



17/06/2025

P. Romain

Treasurer

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
BALANCE SHEET AS AT 31 DECEMBER 2024**

	Note	2024 £	2023 £
<b>Current Assets</b>			
Debtors	10	4,255	5,587
Cash at bank and in hand	11	65,014	57,040
		<u>69,269</u>	<u>62,627</u>
<b>Current Liabilities</b>			
Creditors: Amounts falling due within one year	12	(7,692)	(8,919)
		<u>61,577</u>	<u>53,708</u>
<b>Net Current Assets</b>		<u>61,577</u>	<u>53,708</u>
<b>Total Net Assets</b>		<u>61,577</u>	<u>53,708</u>
<b>Funds</b>			
Unrestricted funds	13	58,742	43,183
Restricted Funds	13	2,835	10,525
<b>Total Funds</b>		<u>61,577</u>	<u>53,708</u>

The financial statements were approved by the Branch Committee on the  
They were signed on its behalf by:



17/06/2025

P. Romain

Treasurer

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31 DECEMBER 2024**

**1. Accounting Policies**

**a. Company Status**

The RSPCA Basingstoke and Andover Branch is an unincorporated charitable association, and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (RSPCA). The charity is registered with the Charity Commission, registered number 258321, and the RSPCA's registered number 219099. The registered office address is given in the Legal and Administrative data on page 1.

The objectives of the charity are to promote kindness and suppress cruelty to animals, in accordance with the policies of the society in their local area.

The charity constitutes a public benefit entity as defined by FRS102.

**b. Basis of Preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), Charities SORP 2019 (FRS102) second edition, and the Charities Act 2011.

The financial statements are prepared on a going concern basis under the historical cost convention modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency and have been rounded to the nearest pound.

**c. Going concern**

The Trustees recognise that the Branch's reserves have been reduced over the last few years to a level that causes some concern about the future viability of the Branch. The Trustees have tried to address this by appealing for new Trustees who could focus on fund raising but no candidates have put themselves forward. Another avenue still being explored is a merger with an adjacent Branch which could bring economies of scale and increased fundraising potential.

With the above in mind, the Trustees are regularly monitoring the Branch's reserves so that, in the worst case scenario, the Branch could stop its activities with enough funds remaining to cover its liabilities (employee redundancy, outstanding vet's bills, etc.).

At the current point in time, it is clear to the Trustees that there is a material uncertainty with regard to going concern due to the uncertainty over future income streams. The Trustees consider that the ongoing monitoring of activities and ability to adapt it as required, is sufficient for them to prepare the accounts on the going concern basis.

**d. Income Recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income, the amount can be reliably measured and it is probable that the income will be received.

Donations and other forms of voluntary income are recognised when receivable by the charity.

Income from neutering scheme is recognised in the period the work was completed.

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31 DECEMBER 2024**

**1. Accounting Policies (continued)**

Interest receivable from funds held on deposit is recognised in the period the charity is entitled to its receipt and can be measured reliably. This is normally on notification from the bank.

Income from government grants is recognised at fair value when the charity has entitlement, after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably.

**e. Donated Time**

In accordance with the Charities SORP (FRS102) second edition the general volunteer time is not recognised.

**f. Expenditure Recognition**

All expenditure includes unrecoverable VAT and is accounted for on an accruals basis. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the obligation can be measured reliably.

Expenditure on raising funds includes all costs related to the running of the shop and fund raising.

Expenditure on charitable activities includes costs of looking after and rehoming animals. The cost of looking after animals includes veterinary costs, neutering costs, boarding costs and rehoming costs including salary of rehoming officer.

Other costs include all costs involving the public accountability of the charity and its compliance with regulation and good practice.

**g. Support Costs**

Support costs are those functions that assist the work of the charity, but do not directly undertake charitable activities.

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2024**

**1. Accounting Policies (continued)**

**h. Tangible Fixed Assets and Depreciation**

Individual fixed assets costing £250 or more are capitalised at cost.

Depreciation is calculated as to write off the cost of an asset, less its estimated residual value, over the useful economic life of the asset at the following rates:

Office equipment	25% straight line
------------------	-------------------

**i. Debtors**

Trade and other debtors are recorded at settlement amount. Prepayments are valued at the amounts prepaid at balance sheet date.

**j. Cash at Bank and in Hand**

Cash at bank and in hand includes cash and short term highly liquid investments with short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**k. Creditors**

Trade and other creditors are recognised when the charity has a present obligation resulting from past events and can be measured or estimated reliably. Creditors are recognised at their settlement amounts.

**l. Financial Instruments**

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**m. Retirement Benefits**

The charity contributes to the separately administered defined contribution scheme, whose assets are held separately from the charity. Payments to the scheme are charged to the Statement of Financial Activities as they fall due.

**n. Funds**

Unrestricted reserves are funds that can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated funds are unrestricted funds of the charity which the Trustees have decided, at their discretion, to set aside for a specific purpose.

Restricted reserves are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2024**

**1. Accounting Policies (continued)**

**o. Judgements and key sources of estimation uncertainty**

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There are no judgements or estimates to note that affect these accounts.

**2. Donations and Legacies**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Cat re-homing donations	7,840	-	7,840	7,980
Dog re-homing animal donations	21,175	-	21,175	21,025
Donations	35,203	-	35,203	26,166
HQ Neutering refunds	5,176	-	5,176	5,652
Legacies	-	-	-	-
Misc Refunds	339	-	339	874
Grants	-	1,100	1,100	12,000
Collecting Boxes	174	-	174	-
	<u>69,907</u>	<u>1,100</u>	<u>71,007</u>	<u>73,697</u>
	=====	=====	=====	=====

Included in Grants is a £1,100 Andover Council Cost of Living grant

There was restricted income from grants of £12,000 in 2023. This included a grant of £5,000 from Basingstoke Council.

**3. Trading Activities**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Alton Haslemere & Petersfield liaison	8,641	-	8,641	-
Neutering scheme	-	5,267	5,267	370
Income from fundraising events	11,710	-	11,710	12,326
	<u>20,351</u>	<u>5,267</u>	<u>25,618</u>	<u>12,696</u>
	=====	=====	=====	=====

There was restricted income from the Neutering Scheme of £190 in 2023.

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31 DECEMBER 2024**

<b>4. Investment Income</b>	<b>Unrestricted 2024 £</b>	<b>Restricted 2024 £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Bank Interest - Neutering Scheme	-	56	56	-
Bank Interest - Cost of Living Fund B/S	-	12	12	14
Bank Interest - Cost of Living Fund Andover	-	12	12	-
Bank interest - General	669	-	669	502
	<u>669</u>	<u>80</u>	<u>749</u>	<u>516</u>
	=====	=====	=====	=====

There was restricted bank interest for the Cost of Living Fund Basingstoke (B/S) of £14 in 2023.

<b>5. Other Income</b>	<b>Unrestricted 2024 £</b>	<b>Restricted 2024 £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Neutering Scheme VAT Adjustment	1,945	-	1,945	-
Van sale	-	-	-	667
	<u>1,945</u>	<u>-</u>	<u>1,945</u>	<u>667</u>
	=====	=====	=====	=====

There was no restricted other income in 2023.

<b>6. Raising Funds</b>	<b>Unrestricted 2024 £</b>	<b>Restricted 2024 £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Vehicle running costs	-	-	-	475
Fundraising goods	132	-	132	-
	<u>132</u>	<u>-</u>	<u>132</u>	<u>475</u>
	=====	=====	=====	=====

There were no restricted expenses in 2023

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31 DECEMBER 2024**

**7. Charitable Activities**

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Cat expenses	17,195	-	17,195	30,751
Dog expenses	27,205	-	27,205	38,099
Other animal expenses	-	-	-	70
Neutering scheme expenses	-	10,396	10,396	1,336
Cost of living fund expenses Basingstoke	-	3,741	3,741	1,285
Homing co-ordination	25,238	-	25,238	24,704
Regional contribution	110	-	110	110
	<u>69,748</u>	<u>14,137</u>	<u>83,885</u>	<u>96,355</u>

There were restricted expenses for the Neutering Scheme and the Basingstoke cost of living fund of £1,679 in 2023.

**8. Other Costs**

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Independent Examiner fee	2,100	-	2,100	1,700
Understated 2023	641	-	641	-
Other accountancy costs	327	-	327	-
Committee meetings & office expenses	1,065	-	1,065	1,778
Alton Haslemere & Petersfield liaison	3,300	-	3,300	-
Total	<u>7,433</u>	<u>-</u>	<u>7,433</u>	<u>3,478</u>

There were no restricted costs in 2023.

Included in the above are governance costs of £3,068 (2023 – (£1,700)).

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31 DECEMBER 2024**

<b>9. Salaries and National Insurance Costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Salaries paid	20,240	16,897
Pension	418	315
	<u>20,658</u>	<u>17,212</u>
	=====	=====
<p>The average number of staff in the year was 1 (2023 – 1).</p> <p>No employee received total remuneration of more than £60,000 (2023 – None).</p> <p>None of the management committee received any remuneration in the year (2023– £Nil).</p> <p>Amounts can be reimbursed to committee members when reasonable, authorised expenses are wholly necessarily incurred in the performance of their duties as Trustees. In the year, no (2023 – 0) committee member received expenses (2023 - £Nil).</p>		
<b>10. Debtors</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
VAT recoverable	1,081	2,299
Sundry debtors	3,174	3,288
	<u>4,255</u>	<u>5,587</u>
	=====	=====
<b>11. Cash at Bank and in Hand</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Current account	3,031	5,366
Current account - Collection	405	1,774
Current account - Card machine	5	5
Deposit account	61,473	49,758
Petty cash	100	137
	<u>65,014</u>	<u>57,040</u>
	=====	=====
<b>12. Creditors</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	2,421	5,961
Accrual	5,271	2,958
	<u>7,692</u>	<u>8,919</u>
	=====	=====

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2024**

**13. Funds**

	Opening Balance £	Income £	Expenses £	Closing Balance £
<b>Unrestricted</b>				
- General	43,183	92,872	(77,313)	58,742
<b>Restricted</b>				
- Neutering scheme	6,796	5,323	(10,396)	1,723
- Cost of living grant Basingstoke	3,729	12	(3,741)	-
- Cost of living grant Andover	-	1,112	-	1,112
	<u>53,708</u>	<u>99,319</u>	<u>(91,450)</u>	<u>61,577</u>

**Funds for year ended 31 December 2023**

	Opening Balance £	Income £	Expenses £	Closing Balance £
<b>Unrestricted</b>				
- General	66,440	75,372	(98,629)	43,183
<b>Restricted</b>				
- Neutering scheme	-	7,190	(394)	6,796
- Cost of living grant Basingstoke	-	5,014	(1,285)	3,729
	<u>66,440</u>	<u>87,576</u>	<u>(100,308)</u>	<u>53,708</u>

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31 DECEMBER 2024**

**14. Funds Analysis**

	<b>Net Current Assets £</b>	<b>2024 Total £</b>
<b>Unrestricted</b>		
- General	58,742	58,742
<b>Restricted</b>		
- Neutering scheme	1,732	-
- Cost of living grant Andover	1,112	1,112
	<u>61,557</u> =====	<u>61,557</u> =====

**Fund analysis for the year ended 31 December 2023**

	<b>Net Current Assets £</b>	<b>2023 Total £</b>
<b>Unrestricted</b>		
- General	43,183	43,183
<b>Restricted</b>		
- Neutering scheme	6,796	6,796
- Cost of living grant Basingstoke	3,729	3,729
	<u>53,708</u> =====	<u>53,708</u> =====

**15. Related Party Transactions**

The charity is a Branch of RSPCA, and is entitled to a share of door to door collections made by head office. The total received in the year was £21,816 (2023 - £23,094).

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# Accounts

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# RSPCA BASINGSTOKE & ANDOVER BRANCH

## 2023 ANNUAL REPORT



<https://www.rspca.org.uk/local/basingstoke-and-andover-branch>



<https://www.facebook.com/RSPCA-Basingstoke-and-Andover-Branch-216581438514976/>



<https://www.instagram.com/rspca.basingstoke.andover/>



<https://twitter.com/rspcabasingando>



<https://www.linkedin.com/company/rspca-basingstoke-andover-branch/>

Email: [enquiries@rspca-basingstokeandover.org.uk](mailto:enquiries@rspca-basingstokeandover.org.uk)

**RSPCA BASINGSTOKE & ANDOVER BRANCH**

**Agenda for the Annual General Meeting of the  
Basingstoke & Andover Branch**

**Date: 22 June 2024**

1. Opening Address and Welcome
2. Apologies for Absence
3. Adoption of Minutes of last Annual General Meeting
4. Matters Arising
5. To Receive the Accounts for the 2023 Financial Year
6. Appointment of Auditor/Independent Examiner
7. To Receive the Committee's Report for 2023
8. Committee Election
9. Consideration of Resolutions
10. Any Other Business

**Minutes of the Annual General Meeting held on Saturday 28 June 2023  
Venue: Virtual Meeting**

- 1. Welcome & Introduction**  
Kerri Swinfield welcomed everyone to the meeting.
- 2. Apologies for absence**  
None
- 3. Adoption of Minutes of the last Annual General Meeting**  
The minutes of the AGM held on Saturday 18 June 2022 were agreed as a correct record - proposed by Lou Braham and seconded by Peter Romain.
- 4. Matters arising**  
None.
- 5. Annual Accounts**  
The accounts were formally adopted – proposed by Peter Romain, seconded by Andy Smith, and agreed unanimously.
- 6. Appointment of Auditor/Independent Examiner**  
The Treasurer proposed that the Independent Examiners, Moore Stephens (Guildford) LLP, continue to be used as the independent examiners for the Branch. This was seconded by Kerri Swinfield and passed unanimously.
- 7. Committee report**  
The report was formally adopted – proposed by Andy Smith, seconded by Lynn Romain, and agreed unanimously.
- 8. Election of Committee**  
Two Trustees (Kerri Swinfield and Sarah Young) had decided not to seek re-election. The outgoing Committee were grateful to them for their hard work. Kerri would be particularly missed. She had been a Trustee (and Chair or Secretary) for many years and had contributed so much to the work of the Branch.  
  
Five members had submitted properly proposed and seconded nominations for the Branch Committee. The following were duly elected: Lou Braham, Vivien El-Felah, Dan Hubert, Peter Romain, and Andy Smith.
- 9. Consideration of Resolutions**  
None received
- 10. Any other business**  
None

**Andy Smith**  
Branch Secretary

Welcome to the 2023 Annual report of the Basingstoke & Andover Branch of the RSPCA.

## **Branch News**

Like all animal charities. We are operating in a challenging environment. The cost-of-living crisis has hit many families hard. Sadly it also affects animals, with pet owners finding it harder to pay for food and – in particular – vet bills. As a charity we face the double whammy of more animals to help at the same time as our income from donations and other sources is falling.

As mentioned in our previous Annual Report, the Trustees believe that the best way of securing our future and maximising the welfare support we can provide would come from merging with another branch or branches. We are in regular contact with neighbouring branches to explore ways of reducing our costs and/or generating income both through improved collaboration and/or a full-blown merger.

The Committee would like to thank all the staff and volunteers that have worked for the Branch during 2023 for the benefit of the animals that come into our care. We rely heavily on Mandy, our rehoming coordinator who always goes above and beyond in carrying out her duties. She in turn is supported by a network of volunteers for fostering, fundraising, vet trips, home checks and post home checks.

Particular thanks go to

- Sarah who fosters cats and dogs, hand-rears kittens, tames feral kittens, fundraising and so much more.
- Jo who deals with all emails coming to the enquiries box and also acts as our Membership Secretary
- Caz who fosters, fundraises, makes and collects stuff for our events and – from 2024 has taken on Facebook and Instagram
- Pam who fosters, fundraises, knits all year round for events including purple poppies for remembrance.
- Rhian, Emma, Paula, Patrick, Karl, Lily, Kev, Sue, Bruce, David, Ann, Steve, Michael, Anna, Dan, Lynn and many more who foster and/or help with fundraising.

They all do such a wonderful job, and we couldn't do it without them. We are always on the lookout for others to join us for Fund Raising and other activities.

## Animal Welfare

We exist as a Charity to improve and safeguard the lives of vulnerable animals. The following sections look at the Branch's achievements during 2023, with comparable figures for 2022 in brackets.

### Rehoming Figures

Mandy James, the Branch's Re-homing Coordinator, has led this work with support from other Trustees and volunteers, most notably, Sarah Biro.

130 (165)	Animals re-homed
177 (230)	Home checks
94 (132)	Animals micro-chipped
90 (101)	Animals neutered (excluding the Neutering Scheme)
4 (6)	Animals put to sleep (on Vets' advice)

### Welfare Assistance

The following table shows the help pledged via the 'Form 1 & 2' welfare assistance scheme to members of the public with their vets' bills in 2023 (2022 figures in brackets):

	<b>Number of Initial Treatments</b>	<b>Cost of Initial Treatments</b>	<b>Number of Further Treatments</b>	<b>Cost of Further Treatments</b>
<b>Cats</b>	7 (25)	£331 (£1,141)	3 (10)	£649 (£1,079)
<b>Dogs</b>	10 (31)	£454 (£1,323)	3 (14)	£565 (£1,840)
<b>Other Animals</b>	0 (1)	£0 (£43)	0 (0)	£0 (£0)
<b>Totals</b>	17 (57)	£785 (£2,507)	6 (24)	£1,214 (£2,919)

Due to financial constraints, we were unable to help treat as many owned pets as previously. This was mainly achieved by not referring people to the assistance scheme when they called in but still allowing the vets to use the scheme for owners they felt needed the help the most.

### Neutering Scheme

The RSPCA and local vets jointly run the restricted Neutering Scheme.

Members of the public on specified income related benefits can pay for a voucher to neuter their pets at approximately one third of the actual cost. The RSPCA contributes a further one third and the participating vets contribute the final third as a discount when the pets are neutered.

The number of animals neutered is shown in the table below:

<b>Animals</b>	<b>Number Neutered 2023</b>	<b>Number Neutered 2022</b>	<b>Number Neutered 2021</b>
Male Cats	1	12	8
Female Cats	0	10	17
Male Dogs	2	25	14
Female Dogs	3	20	17
Rabbits		9	7
<b>Totals</b>	<b>6</b>	<b>76</b>	<b>63</b>

The cost of the scheme to the Branch in 2023 appears in the Annual Accounts as £1,336 (8,955 in 2022) which is totally vets fees. This is offset by an income of £370 (£4,682 in 2022) which comes from the people who use the scheme.

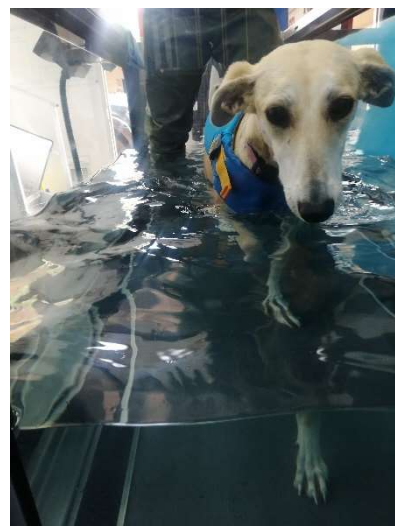
Due to financial constraints, the number of vouchers issued was reduced in 2023. Since the neutering of pets is high on the RSPCA agenda the Branch applied for, and in December 2023, received, a grant of £7,000 from the RSPCA Regional Fund to continue the neutering scheme.

An agreement between the RSPCA and The Cats Protection League (CPL) allows the Branch to refer all requests for the neutering of cats to the CPL. The Branch will therefore focus on the neutering of dogs but will also issue vouchers for the neutering of rabbits as needed.

## **Animal rehoming report**

In 2023 we rehomed 72 cats, 41 of whom were kittens. It was the first year in 16 years that we had kittens in at Christmas. We caught 22 cats and kittens from a single flat! They were a little wild, but Sarah tamed them down and we rehomed them all.

We rehomed 58 dogs. This included 13 lurchers, who were all found within a month of each other. They are a harder dog to rehome. But we managed to rehome them all with the exception of Bruno. Bruno has been in care a year now but is happy in a foster home and getting everything he needs.



Sophie was an old springer spaniel dog who was probably abandoned because she had a huge tumour on her leg. She was a mess when she came in but Mandy fostered her for 9 weeks and she changed so much and loved her new life, Unfortunately that was all the time she had with us as the vet recommended putting her to sleep as her skin round her tumour was ready to split. But at least we were able to make her last weeks happy and comfortable ones.

Sandy was one of the young lurchers that we found collapsed and exhausted on the side of the A303. Luckily, she hadn't been hit by a car. But she was so thin and weak she couldn't walk any more. She was spoon fed for days until she was strong enough to eat by herself. We discovered she had one back leg longer than the other so needed an operation. Her after care was hydrotherapy. Once she was fit enough to be rehomed, she went to a lovely new home in the New Forest. The new owners are keeping up with the hydro.



Mia was a stray who was hit by a car and taken to the vets. She had a fractured pelvis and drag wounds on her belly. She had to have cage rest for 6 weeks and her wounds bathed a couple of times a day.

## Trustee Changes

There were two changes to the Committee in 2023, with Kerri Swinfield and Sarah Young stepping down as Trustees. Kerri had been a Trustee for many years, serving also as Branch Chair and Secretary. We are grateful for – and miss – her experience, knowledge and passion for animal welfare. Sarah served as our Marketing Trustee, bringing her professional experience to bear on our website and social media activities. We are delighted that she continues to support our marketing activities as a volunteer.

We are seeking potential Trustees with relevant business skills and experience. We would particularly welcome applications from those with experience in Fund Raising and/or social media.

**RSPCA BASINGSTOKE &  
ANDOVER BRANCH**

**TRUSTEES REPORT AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
31 DECEMBER 2023**

**Moore (South) LLP  
Chartered Accountants  
Suite 3, Second Floor  
Friary Court  
13-21 High Street  
Guildford  
Surrey  
GU1 3DG**

## **RSPCA BASINGSTOKE AND ANDOVER BRANCH**

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**RSPCA BASINGSTOKE AND ANDOVER BRANCH**

**LEGAL AND ADMINISTRATIVE INFORMATION**

**BRANCH MANAGEMENT COMMITTEE**

Lou Braham	Chair
Peter Romain	Treasurer
Andy Smith	Secretary
Daniel Hubert	Member
Vivien El Felah	Member
Kerri Swinfield	Chair (Resigned 28 June 2023)
Sarah Young	Member (Resigned 28 June 2023)

**CHARITY REGISTRATION NUMBER:** 258321

**REGISTERED OFFICE:**

31 Saxon Way  
Basingstoke  
Hampshire  
RG24 8SA

**INDEPENDENT EXAMINER:**

Danielle Griffin FCA  
Moore (South) LLP  
Suite 3, Second Floor  
Friary Court  
13-21 High Street  
Guildford  
Surrey GU1 3DG

**BANKERS:**

Barclays Bank  
Basingstoke Branch  
North Hampshire Group  
PO Box 71  
Basingstoke  
Hampshire RG21 7LY

**SOLICITOR:**

Wills Chandler  
76 Bounty Road  
Basingstoke  
Hampshire RG21 3BZ

**REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE  
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Branch Committee present their financial statements for the year ended 31 December 2023.

**PRINCIPAL OBJECTS AND OBJECTS FOR THE PUBLIC BENEFIT**

The principal objects of the Branch are to promote the animal welfare objectives of the Royal Society for the Prevention of Cruelty to Animals (RSPCA) in the Basingstoke and Andover Districts including the re-homing of stray or unwanted animals. Also to work with other Branches and regional headquarters operating with the same objectives.

The Basingstoke & Andover Branch of the RSPCA is an unincorporated charitable association and a separately registered branch of the RSPCA (the Society), carrying out its direct animal welfare work in the Basingstoke and Andover areas.

The objects of the Branch are to promote kindness and suppress cruelty to animals by all lawful means - with particular reference to the area of the Branch, in accordance with the policies of the Society.

The Trustees have reviewed the outcomes and achievements of our objectives and activities for the year to ensure that they remain focused on our charitable aims and continue to deliver benefits to the public.

We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Under the Charities Act 2011 the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of 2006 indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole.

The Branch's animal welfare work, although local in nature, benefits society at large and also aims to help people in need with the care of their animals.

The following sections of this report highlight the Branch's main activities and clearly demonstrate the benefits provided to the public.

**LEGAL AND ADMINISTRATIVE DETAILS**

The Branch operates in accordance with Branch Rules, revised in August 2022 and periodically reviewed by the Head Office of the RSPCA. As a registered charity, the Branch must conform with relevant legislation and related authoritative documents issued by the Charities Commission.

The Branch's registration number is 258321 and the main charity's registered number is 219099.

**BRANCH MANAGEMENT COMMITTEE**

At every Annual General Meeting of the Branch, a new Branch Committee is elected from the members of the Branch to carry on the work for the ensuing year. The Branch Committee consists of not less than five or more than fourteen elected members. The elected Branch Committee can also decide to co-opt up to a maximum of three persons onto the Committee.

**REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE  
FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)**

**BRANCH MANAGEMENT COMMITTEE (continued)**

The following served on the Committee for the complete year unless otherwise indicated:

Lou Braham	Chair
Peter Romain	Treasurer
Andy Smith	Secretary
Daniel Hubert	Member
Vivien El Felah	Member
Kerri Swinfield	Chair (Resigned 28 June 2023)
Sarah Young	Member (Resigned 28 June 2023)

**RECRUITMENT AND APPOINTMENT OF BRANCH COMMITTEE MEMBERS**

The Branch Committee seeks to recruit new members to balance various skills required to manage the charity.

**INDUCTION AND TRAINING OF COMMITTEE MEMBERS**

All new members are welcomed onto the committee and spend time meeting the other members and the staff to understand the operations of the charity. Training is, by necessity, tailored to individual needs depending on the knowledge gaps and experience of the individual involved.

**FINANCIAL REVIEW**

The main financial news of 2023 is that the Branch's expenditure exceeded its income by £12,732 (2022 - £35,852).

The continuing worrying decline in the Branch's reserves was not as bad as it could have been due to continued concerted efforts to reduce costs. This included disposal of the Branch van at the end of last year and limiting the financial help given to members of the public in favour of using this money for Branch animals. In addition to this, the amounts charged to members of the public when rehoming animals with them was increased to help cover their mainly veterinary and boarding costs.

Donation and legacy income was a modest £311 higher than in 2022 but with the 2022 legacy mainly offset by the receipt of restricted grants. Income from the neutering scheme dropped by £4,312 as the scheme was suspended for most of the year. Fundraising increased by £4,191 with significant contributions from Branch organised fundraising events (£6,175), Pets At Home vouchers (£5,078), Just Giving events organised by volunteers (£812), including an O2 walk-over by Carolyn McGuirk and donations from the sale of dog baskets made by Lyn Roberts (£260).

Expenditure dropped by £21,768 due mainly to there being no charity shop expenses (£18,914 in 2022) and the suspension of the neutering scheme (£7,619). The more year-on-year variable cat expenses were lower (£2,364), dog expenses higher (£1,268) and rehoming coordination higher (£4,296).

In 2023 the Branch rehomed 58 dogs (61 in 2022) and 72 cats (101 in 2022).

The Branch is continuing to discuss collaborations with neighbouring Branches and has started to work more closely with the Alton, Haslemere & Petersfield Branch. An agreement with the North Wiltshire Branch was signed allowing them to run charity shops in the Branch's area, but none have been opened yet.

The Branch applied for and received two grants in 2023. A Basingstoke & Deane Borough Council grant of £5,000 has to be used to help people in "Cost Of Living Crisis" and a grant of £7,000 from Regional RSPCA to restart the Branch's neutering scheme. By the end of 2023 £1,285 had been spent from the Council grant and £394 from the RSPCA grant. These schemes will roll over into 2024.

**REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE  
FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)**

**POLICY FOR RESERVES**

The aim of the Branch is to use as much of its incoming resources as possible to fund the animal welfare activities that it undertakes.

Due to the financial position of the Branch, the trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure, equating to £31,000.

**RISK MANAGEMENT**

The Branch Committee has identified the major risks it faces as follows:

- loss of income through error or fraud
- insufficient funds to cover costs incurred by the Branch
- failure to deal correctly with employment matters

In the opinion of the Trustees the Branch's policies, procedures and controls are adequate to mitigate the above risks.

**GRANTS AND DONATIONS**

The Branch occasionally receives requests to make grants or donations to external organisations or to further other areas of the RSPCA's work. The committee reviews these requests at its normal meetings and decides whether the grants/donations will be made. Grants/donations to projects that will directly benefit animals in the Branch's area or to organisations that work directly with the Branch on animal welfare issues are looked on favourably. Grants/donations will only be made if the Branch has sufficient reserves not to compromise its own animal welfare work.

All grants/donations need to be authorised by RSPCA HQ. There were no grants/donations made by the Branch in the year.

**VOLUNTEERS**

The Branch Committee relies heavily on the generosity of a dedicated group of volunteers to be able to help the animals that come into its care. Animal welfare volunteers look after the animals that come into our care until they can be rehomed and other volunteers help out at various fund raising and other activities organised for, and by, the Branch.

**GOING CONCERN**

The Trustees recognise that the Branch's reserves have been reduced over the last few years to a level that causes some concern about the future viability of the Branch. The Trustees have tried to address this by appealing for new Trustees who could focus on fund raising but no candidates have put themselves forward. Another avenue still being explored is a merger with an adjacent Branch which could bring economies of scale and increased fundraising potential.

With the above in mind, the Trustees are regularly monitoring the Branch's reserves so that, in the worst case scenario, the Branch could stop its activities with enough funds remaining to cover its liabilities (employee redundancy, outstanding vet's bills, etc.).

At the current point in time, it is clear to the Trustees that there is a material uncertainty with regard to going concern due to the uncertainty over future income streams. The Trustees consider that the ongoing monitoring of activities and ability to adapt it as required, is sufficient for them to prepare the accounts on the going concern basis.

**REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE  
FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)**

**FUTURE PLANS**

The Branch has improved and increased its social media output and plans to build on this to reach more people with messages of its animal welfare successes and appeals for funds.

Currently, discussions with the Alton, Haslemere & Petersfield Branch have been very positive about closer collaboration and a potential merger. Areas of possible collaboration include merging our social media platforms, taking animals into our care that urgently need rehoming (this has already happened), 'sharing' our Rehoming Coordinator and employing a shared manager to drive forward the changes needed for success.

As regards merging, an outline business plan has been produced and we have spoken to a number of other branches that have been through similar circumstances. We have been warned of legal and practical difficulties if we try and share employees and have been advised by some to merge first and pursue these other goals later. After considering this advice the trustees are in agreement that merging should be pursued as a priority.

**TRUSTEES' RESPONSIBILITIES STATEMENT**

The Branch Committee is responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Branch Committee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounting and Reports) Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Branch Management Committee



Peter Romain, Treasurer

Approved by the Committee Members on the 22/6/24

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
INDEPENDENT EXAMINER'S REPORT TO THE BRANCH COMMITTEE  
FOR THE YEAR ENDED 31 DECEMBER 2023**

I report to the charity's Trustees on my examination of the accounts of RSPCA Basingstoke and Andover Branch for the year ended 31 December 2023, which are set out on pages 7 to 17.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

We draw your attention to note 1c in the accounts concerning the charity's ability to continue as a going concern. The charity has incurred a further deficit this year. As stated in note 1c these events or conditions indicate that a material uncertainty exists that may cast significant doubt on the charity's ability to continue as a going concern. Our opinion is not modified in this respect.

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



D L Griffin, FCA

Date 2 July 2024

Moore (South) LLP  
Chartered Accountants  
Suite 3, Second Floor  
Friary Court  
13-21 High Street  
Guildford  
GU1 3DG

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
STATEMENT OF FINANCIAL ACTIVITIES**

	Note	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
<b>Income and endowments from:</b>					
Donations and Legacies	2	61,697	12,000	73,697	73,386
Other trading activities	3	12,506	190	12,696	12,817
Investments	4	502	14	516	21
Other income	5	667	-	667	-
<b>Total</b>		<u>75,372</u>	<u>12,204</u>	<u>87,576</u>	<u>86,224</u>
<b>Expenditure on:</b>					
Raising funds	6	-	-	-	18,914
Charitable activities	7	95,151	1,679	96,830	99,937
Other	8	3,478	-	3,478	3,225
<b>Total</b>		<u>98,629</u>	<u>1,679</u>	<u>100,308</u>	<u>122,076</u>
<b>Net income</b>		<u>(23,257)</u>	<u>10,525</u>	<u>(12,732)</u>	<u>(35,852)</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		66,440	-	66,440	102,292
<b>Total funds carried forward</b>		<u>43,183</u>	<u>10,525</u>	<u>53,708</u>	<u>66,440</u>

The financial statements were approved by the Branch Committee on the 22/6/24

They were signed on its behalf by:



P. Romain

Treasurer

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
BALANCE SHEET AS AT 31 DECEMBER 2023**

	Note	2023 £	2022 £
<b>Current Assets</b>			
Debtors	10	5,587	1,810
Cash at bank and in hand	11	57,040	72,179
		<u>62,627</u>	<u>73,989</u>
<b>Current Liabilities</b>			
Creditors: Amounts falling due within one year	12	(8,919)	(7,549)
		<u>53,708</u>	<u>66,440</u>
<b>Net Current Assets</b>			
		<u>53,708</u>	<u>66,440</u>
<b>Total Net Assets</b>			
		<u>53,708</u>	<u>66,440</u>
<b>Funds</b>			
Unrestricted funds	13	43,183	66,440
Restricted Funds	13	10,525	-
		<u>53,708</u>	<u>66,440</u>
<b>Total Funds</b>			
		<u>53,708</u>	<u>66,440</u>

The financial statements were approved by the Branch Committee on the 22/6/24  
They were signed on its behalf by:



P. Romain

Treasurer

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31 DECEMBER 2023**

**1. Accounting Policies**

**a. Company Status**

The RSPCA Basingstoke and Andover Branch is an unincorporated charitable association, and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (RSPCA). The charity is registered with the Charity Commission, registered number 258321, and the RSPCA's registered number 219099. The registered office address is given in the Legal and Administrative data on page 1.

The objectives of the charity are to promote kindness and suppress cruelty to animals, in accordance with the policies of the society in their local area.

The charity constitutes a public benefit entity as defined by FRS102.

**b. Basis of Preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), Charities SORP 2019 (FRS102) second edition, and the Charities Act 2011.

The financial statements are prepared on a going concern basis under the historical cost convention modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency and have been rounded to the nearest pound.

**c. Going concern**

The Trustees recognise that the Branch's reserves have been reduced over the last few years to a level that causes some concern about the future viability of the Branch. The Trustees have tried to address this by appealing for new Trustees who could focus on fund raising but no candidates have put themselves forward. Another avenue still being explored is a merger with an adjacent Branch which could bring economies of scale and increased fundraising potential.

With the above in mind, the Trustees are regularly monitoring the Branch's reserves so that, in the worst case scenario, the Branch could stop its activities with enough funds remaining to cover its liabilities (employee redundancy, outstanding vet's bills, etc.).

At the current point in time, it is clear to the Trustees that there is a material uncertainty with regard to going concern due to the uncertainty over future income streams. The Trustees consider that the ongoing monitoring of activities and ability to adapt it as required, is sufficient for them to prepare the accounts on the going concern basis.

**d. Income Recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income, the amount can be reliably measured and it is probable that the income will be received.

Donations and other forms of voluntary income are recognised when receivable by the charity.

Income from neutering scheme is recognised in the period the work was completed.

Gift aid is recognised in the period the donation it relates to was received.

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31 DECEMBER 2023**

**1. Accounting Policies (continued)**

Interest receivable from funds held on deposit is recognised in the period the charity is entitled to its receipt and can be measured reliably. This is normally on notification from the bank.

Income from government grants is recognised at fair value when the charity has entitlement, after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from legacies are accounted for at the earlier of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made: or
- when a distribution is made from the estate.

Receipt of a legacy, in whole or part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

**e. Donated Time**

In accordance with the Charities SORP (FRS102) second edition the general volunteer time is not recognised.

**f. Expenditure Recognition**

All expenditure includes unrecoverable VAT and is accounted for on an accruals basis. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the obligation can be measured reliably.

Expenditure on raising funds includes all costs related to the running of the shop and fund raising.

Expenditure on charitable activities includes costs of looking after and rehoming animals. The cost of looking after animals includes veterinary costs, neutering costs, boarding costs and rehoming costs including salary of rehoming officer.

Other costs include all costs involving the public accountability of the charity and its compliance with regulation and good practice.

**g. Support Costs**

Support costs are those functions that assist the work of the charity, but do not directly undertake charitable activities. The support costs are allocated directly between the provision of care for animals and the running of the shop.

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31 DECEMBER 2023**

**1. Accounting Policies (continued)**

**h. Tangible Fixed Assets and Depreciation**

Individual fixed assets costing £250 or more are capitalised at cost.

Depreciation is calculated as to write off the cost of an asset, less its estimated residual value, over the useful economic life of the asset at the following rates:

Motor vehicles	25% straight line
Office equipment	25% straight line

**i. Debtors**

Trade and other debtors are recorded at settlement amount. Prepayments are valued at the amounts prepaid at balance sheet date.

**j. Cash at Bank and in Hand**

Cash at bank and in hand includes cash and short term highly liquid investments with short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**k. Creditors**

Trade and other creditors are recognised when the charity has a present obligation resulting from past events and can be measured or estimated reliably. Creditors are recognised at their settlement amounts.

**l. Financial Instruments**

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**m. Retirement Benefits**

The charity contributes to the separately administered defined contribution scheme, whose assets are held separately from the charity. Payments to the scheme are charged to the Statement of Financial Activities as they fall due.

**n. Funds**

Unrestricted reserves are funds that can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated funds are unrestricted funds of the charity which the Trustees have decided, at their discretion, to set aside for a specific purpose.

Restricted reserves are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2023**

**1. Accounting Policies (continued)**

**o. Judgements and key sources of estimation uncertainty**

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There are no judgements or estimates to note that affect these accounts.

**2. Donations and Legacies**

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Cat re-homing donations	7,980	-	7,980	10,702
Dog re-homing animal donations	21,025	-	21,025	19,566
Other re-homing animal donations	-	-	-	100
Donations	26,166	-	26,166	27,878
HQ Neutering refunds	5,652	-	5,652	-
Legacies	-	-	-	15,000
Misc Refunds	874	-	874	140
Grants	-	12,000	12,000	-
	<u>61,697</u> =====	<u>12,000</u> =====	<u>73,697</u> =====	<u>73,386</u> =====

Included in Grants is £5,000 Basingstoke Council Cost of Living grant and £7,000 RSPCA Neutering Scheme grant.

There was no restricted income in 2022

**3. Trading Activities**

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Neutering scheme	180	190	370	4,682
Income from fundraising events	12,326	-	12,326	8,135
	<u>12,506</u> =====	<u>190</u> =====	<u>12,696</u> =====	<u>12,817</u> =====

There was no restricted income in 2022

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2023**

4. Investment Income	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Bank Interest - Cost of Living Fund	-	14	14	-
Bank interest - General	502	-	502	21
	<u>502</u>	<u>14</u>	<u>516</u>	<u>21</u>
	=====	=====	=====	=====

There was no restricted bank interest in 2022

5. Other Income	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Van sale	667	-	667	-
	<u>667</u>	<u>-</u>	<u>667</u>	<u>-</u>
	=====	=====	=====	=====

6. Raising Funds	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Shop Expenses				
- Salaries	-	-	-	8,615
- Refurbishment costs	-	-	-	4,473
- Heat, light & telephone	-	-	-	57
- Vehicle running costs	-	-	-	1,416
- Credit/debit card machine fees	-	-	-	88
- Other	-	-	-	1,325
- Irrecoverable VAT	-	-	-	2,500
	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,474</u>
Vehicle running costs	475	-	475	-
Fundraising goods	-	-	-	5
Administration fee re legacies	-	-	-	435
	<u>475</u>	<u>-</u>	<u>475</u>	<u>18,914</u>
	=====	=====	=====	=====

There were no restricted expenses in 2022

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2023**

**7. Charitable Activities**

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Cat expenses	30,751	-	30,751	33,115
Dog expenses	38,099	-	38,099	36,831
Other animal expenses	70	-	70	43
Neutering scheme expenses	942	394	1,336	8,955
Cost of living grant expenses	-	1,285	1,285	-
Homing co-ordination	24,704	-	24,704	20,883
Regional contribution	110	-	110	110
	<u>94,676</u>	<u>1,679</u>	<u>96,355</u>	<u>99,937</u>

There were no restricted expenses in 2022

**8. Other Costs**

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Independent Examiner fee	1,700	-	1,700	1,525
Other accountancy costs	-	-	-	900
Committee meetings & office expenses	1,778	-	1,778	800
Total	<u>3,478</u>	<u>-</u>	<u>3,478</u>	<u>3,225</u>

There were no restricted costs in 2022

**9. Salaries and National Insurance Costs**

	2023 £	2022 £
Salaries paid	16,897	22,799
Pension	315	352
	<u>17,212</u>	<u>23,151</u>

The average number of staff in the year was 1 (2022 – 2).

No employee received total remuneration of more than £60,000 (2022 – None).

None of the management committee received any remuneration in the year (2022– £Nil).

Amounts can be reimbursed to committee members when reasonable, authorised expenses are wholly necessarily incurred in the performance of their duties as Trustees. In the year, no (2022 – 0) committee member received expenses (2022 - £Nil).

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2023**

<b>10. Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
VAT recoverable	2,299	742
Sundry debtors	3,288	1,068
	<u>5,587</u>	<u>1,810</u>
	=====	=====
<b>11. Cash at Bank and in Hand</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Current account	5,366	2,150
Current account - Shop	1,774	1,128
Current account - Card machine	5	7
Deposit account	49,758	68,494
Petty cash	137	400
	<u>57,040</u>	<u>72,179</u>
	=====	=====
<b>12. Creditors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	5,961	5,076
Shop creditors	-	123
Accrual	2,958	2,350
	<u>8,919</u>	<u>7,549</u>
	=====	=====

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2023**

**13. Funds**

	<b>Opening Balance</b>	<b>Income</b>	<b>Expenses</b>	<b>Transfers</b>	<b>Closing Balance</b>
	£	£	£	£	£
<b>Unrestricted</b>					
- General	66,440	75,372	(98,629)	-	43,183
<b>Restricted</b>					
- Neutering scheme	-	7,190	(394)	-	6,796
- Cost of living grant	-	5,014	(1,285)	-	3,729
	<u>66,440</u>	<u>87,576</u>	<u>(100,308)</u>	<u>-</u>	<u>53,708</u>

**Funds for year ended 31 December 2022**

	<b>Opening Balance</b>	<b>Income</b>	<b>Expenses</b>	<b>Transfers</b>	<b>Closing Balance</b>
	£	£	£	£	£
<b>Unrestricted</b>					
- General	40,021	81,542	(94,112)	38,989	66,440
<b>Designated</b>					
- Shop fund	30,000	-	(4,473)	(25,527)	-
- Van fund	10,271	-	-	(10,271)	-
- Rehoming co-ordinator	15,000	-	(14,536)	(464)	-
- Neutering scheme	7,000	4,682	(8,955)	(2,727)	-
	<u>102,292</u>	<u>86,224</u>	<u>(122,076)</u>	<u>-</u>	<u>66,440</u>

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2023**

**14. Funds Analysis**

	Fixed Assets £	Net Current Assets £	2023 Total £
<b>Unrestricted</b>			
- General	-	43,183	66,440
<b>Restricted</b>			
- Neutering scheme	-	6,796	-
- Cost of living grant	-	3,729	-
	-----	-----	-----
	-	53,708	66,440
	-----	-----	-----

**Fund analysis for the year ended 31 December 2022**

	Fixed Assets £	Net Current Assets £	2022 Total £
<b>Unrestricted</b>			
- General	-	66,640	66,640
	-----	-----	-----

**15. Related Party Transactions**

The charity is a branch of RSPCA, and is entitled to a share of door to door collections made by head office. The total received in the year was £23,094 (2022 - £23,218).

**RSPCA BASINGSTOKE &  
ANDOVER BRANCH**

**TRUSTEES REPORT AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
31 DECEMBER 2023**

**Moore (South) LLP  
Chartered Accountants  
Suite 3, Second Floor  
Friary Court  
13-21 High Street  
Guildford  
Surrey  
GU1 3DG**

## **RSPCA BASINGSTOKE AND ANDOVER BRANCH**

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**RSPCA BASINGSTOKE AND ANDOVER BRANCH**

**LEGAL AND ADMINISTRATIVE INFORMATION**

**BRANCH MANAGEMENT COMMITTEE**

Lou Braham	Chair
Peter Romain	Treasurer
Andy Smith	Secretary
Daniel Hubert	Member
Vivien El Felah	Member
Kerri Swinfield	Chair (Resigned 28 June 2023)
Sarah Young	Member (Resigned 28 June 2023)

**CHARITY REGISTRATION NUMBER:** 258321

**REGISTERED OFFICE:**

31 Saxon Way  
Basingstoke  
Hampshire  
RG24 8SA

**INDEPENDENT EXAMINER:**

Danielle Griffin FCA  
Moore (South) LLP  
Suite 3, Second Floor  
Friary Court  
13-21 High Street  
Guildford  
Surrey GU1 3DG

**BANKERS:**

Barclays Bank  
Basingstoke Branch  
North Hampshire Group  
PO Box 71  
Basingstoke  
Hampshire RG21 7LY

**SOLICITOR:**

Wills Chandler  
76 Bounty Road  
Basingstoke  
Hampshire RG21 3BZ

**REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE  
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Branch Committee present their financial statements for the year ended 31 December 2023.

**PRINCIPAL OBJECTS AND OBJECTS FOR THE PUBLIC BENEFIT**

The principal objects of the Branch are to promote the animal welfare objectives of the Royal Society for the Prevention of Cruelty to Animals (RSPCA) in the Basingstoke and Andover Districts including the re-homing of stray or unwanted animals. Also to work with other Branches and regional headquarters operating with the same objectives.

The Basingstoke & Andover Branch of the RSPCA is an unincorporated charitable association and a separately registered branch of the RSPCA (the Society), carrying out its direct animal welfare work in the Basingstoke and Andover areas.

The objects of the Branch are to promote kindness and suppress cruelty to animals by all lawful means - with particular reference to the area of the Branch, in accordance with the policies of the Society.

The Trustees have reviewed the outcomes and achievements of our objectives and activities for the year to ensure that they remain focused on our charitable aims and continue to deliver benefits to the public.

We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Under the Charities Act 2011 the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of 2006 indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole.

The Branch's animal welfare work, although local in nature, benefits society at large and also aims to help people in need with the care of their animals.

The following sections of this report highlight the Branch's main activities and clearly demonstrate the benefits provided to the public.

**LEGAL AND ADMINISTRATIVE DETAILS**

The Branch operates in accordance with Branch Rules, revised in August 2022 and periodically reviewed by the Head Office of the RSPCA. As a registered charity, the Branch must conform with relevant legislation and related authoritative documents issued by the Charities Commission.

The Branch's registration number is 258321 and the main charity's registered number is 219099.

**BRANCH MANAGEMENT COMMITTEE**

At every Annual General Meeting of the Branch, a new Branch Committee is elected from the members of the Branch to carry on the work for the ensuing year. The Branch Committee consists of not less than five or more than fourteen elected members. The elected Branch Committee can also decide to co-opt up to a maximum of three persons onto the Committee.

**REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE  
FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)**

**BRANCH MANAGEMENT COMMITTEE (continued)**

The following served on the Committee for the complete year unless otherwise indicated:

Lou Braham	Chair
Peter Romain	Treasurer
Andy Smith	Secretary
Daniel Hubert	Member
Vivien El Felah	Member
Kerri Swinfield	Chair (Resigned 28 June 2023)
Sarah Young	Member (Resigned 28 June 2023)

**RECRUITMENT AND APPOINTMENT OF BRANCH COMMITTEE MEMBERS**

The Branch Committee seeks to recruit new members to balance various skills required to manage the charity.

**INDUCTION AND TRAINING OF COMMITTEE MEMBERS**

All new members are welcomed onto the committee and spend time meeting the other members and the staff to understand the operations of the charity. Training is, by necessity, tailored to individual needs depending on the knowledge gaps and experience of the individual involved.

**FINANCIAL REVIEW**

The main financial news of 2023 is that the Branch's expenditure exceeded its income by £12,732 (2022 - £35,852).

The continuing worrying decline in the Branch's reserves was not as bad as it could have been due to continued concerted efforts to reduce costs. This included disposal of the Branch van at the end of last year and limiting the financial help given to members of the public in favour of using this money for Branch animals. In addition to this, the amounts charged to members of the public when rehoming animals with them was increased to help cover their mainly veterinary and boarding costs.

Donation and legacy income was a modest £311 higher than in 2022 but with the 2022 legacy mainly offset by the receipt of restricted grants. Income from the neutering scheme dropped by £4,312 as the scheme was suspended for most of the year. Fundraising increased by £4,191 with significant contributions from Branch organised fundraising events (£6,175), Pets At Home vouchers (£5,078), Just Giving events organised by volunteers (£812), including an O2 walk-over by Carolyn McGuirk and donations from the sale of dog baskets made by Lyn Roberts (£260).

Expenditure dropped by £21,768 due mainly to there being no charity shop expenses (£18,914 in 2022) and the suspension of the neutering scheme (£7,619). The more year-on-year variable cat expenses were lower (£2,364), dog expenses higher (£1,268) and rehoming coordination higher (£4,296).

In 2023 the Branch rehomed 58 dogs (61 in 2022) and 72 cats (101 in 2022).

The Branch is continuing to discuss collaborations with neighbouring Branches and has started to work more closely with the Alton, Haslemere & Petersfield Branch. An agreement with the North Wiltshire Branch was signed allowing them to run charity shops in the Branch's area, but none have been opened yet.

The Branch applied for and received two grants in 2023. A Basingstoke & Deane Borough Council grant of £5,000 has to be used to help people in "Cost Of Living Crisis" and a grant of £7,000 from Regional RSPCA to restart the Branch's neutering scheme. By the end of 2023 £1,285 had been spent from the Council grant and £394 from the RSPCA grant. These schemes will roll over into 2024.

**REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE  
FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)**

**POLICY FOR RESERVES**

The aim of the Branch is to use as much of its incoming resources as possible to fund the animal welfare activities that it undertakes.

Due to the financial position of the Branch, the trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure, equating to £31,000.

**RISK MANAGEMENT**

The Branch Committee has identified the major risks it faces as follows:

- loss of income through error or fraud
- insufficient funds to cover costs incurred by the Branch
- failure to deal correctly with employment matters

In the opinion of the Trustees the Branch's policies, procedures and controls are adequate to mitigate the above risks.

**GRANTS AND DONATIONS**

The Branch occasionally receives requests to make grants or donations to external organisations or to further other areas of the RSPCA's work. The committee reviews these requests at its normal meetings and decides whether the grants/donations will be made. Grants/donations to projects that will directly benefit animals in the Branch's area or to organisations that work directly with the Branch on animal welfare issues are looked on favourably. Grants/donations will only be made if the Branch has sufficient reserves not to compromise its own animal welfare work.

All grants/donations need to be authorised by RSPCA HQ. There were no grants/donations made by the Branch in the year.

**VOLUNTEERS**

The Branch Committee relies heavily on the generosity of a dedicated group of volunteers to be able to help the animals that come into its care. Animal welfare volunteers look after the animals that come into our care until they can be rehomed and other volunteers help out at various fund raising and other activities organised for, and by, the Branch.

**GOING CONCERN**

The Trustees recognise that the Branch's reserves have been reduced over the last few years to a level that causes some concern about the future viability of the Branch. The Trustees have tried to address this by appealing for new Trustees who could focus on fund raising but no candidates have put themselves forward. Another avenue still being explored is a merger with an adjacent Branch which could bring economies of scale and increased fundraising potential.

With the above in mind, the Trustees are regularly monitoring the Branch's reserves so that, in the worst case scenario, the Branch could stop its activities with enough funds remaining to cover its liabilities (employee redundancy, outstanding vet's bills, etc.).

At the current point in time, it is clear to the Trustees that there is a material uncertainty with regard to going concern due to the uncertainty over future income streams. The Trustees consider that the ongoing monitoring of activities and ability to adapt it as required, is sufficient for them to prepare the accounts on the going concern basis.

**REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE  
FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)**

**FUTURE PLANS**

The Branch has improved and increased its social media output and plans to build on this to reach more people with messages of its animal welfare successes and appeals for funds.

Currently, discussions with the Alton, Haslemere & Petersfield Branch have been very positive about closer collaboration and a potential merger. Areas of possible collaboration include merging our social media platforms, taking animals into our care that urgently need rehoming (this has already happened), 'sharing' our Rehoming Coordinator and employing a shared manager to drive forward the changes needed for success.

As regards merging, an outline business plan has been produced and we have spoken to a number of other branches that have been through similar circumstances. We have been warned of legal and practical difficulties if we try and share employees and have been advised by some to merge first and pursue these other goals later. After considering this advice the trustees are in agreement that merging should be pursued as a priority.

**TRUSTEES' RESPONSIBILITIES STATEMENT**

The Branch Committee is responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Branch Committee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounting and Reports) Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Branch Management Committee



Peter Romain, Treasurer

Approved by the Committee Members on the 22/6/24

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
INDEPENDENT EXAMINER'S REPORT TO THE BRANCH COMMITTEE  
FOR THE YEAR ENDED 31 DECEMBER 2023**

I report to the charity's Trustees on my examination of the accounts of RSPCA Basingstoke and Andover Branch for the year ended 31 December 2023, which are set out on pages 7 to 17.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

We draw your attention to note 1c in the accounts concerning the charity's ability to continue as a going concern. The charity has incurred a further deficit this year. As stated in note 1c these events or conditions indicate that a material uncertainty exists that may cast significant doubt on the charity's ability to continue as a going concern. Our opinion is not modified in this respect.

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



D L Griffin, FCA

Date 2 July 2024

Moore (South) LLP  
Chartered Accountants  
Suite 3, Second Floor  
Friary Court  
13-21 High Street  
Guildford  
GU1 3DG

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
STATEMENT OF FINANCIAL ACTIVITIES**

	Note	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
<b>Income and endowments from:</b>					
Donations and Legacies	2	61,697	12,000	73,697	73,386
Other trading activities	3	12,506	190	12,696	12,817
Investments	4	502	14	516	21
Other income	5	667	-	667	-
<b>Total</b>		<u>75,372</u>	<u>12,204</u>	<u>87,576</u>	<u>86,224</u>
<b>Expenditure on:</b>					
Raising funds	6	-	-	-	18,914
Charitable activities	7	95,151	1,679	96,830	99,937
Other	8	3,478	-	3,478	3,225
<b>Total</b>		<u>98,629</u>	<u>1,679</u>	<u>100,308</u>	<u>122,076</u>
<b>Net income</b>		<u>(23,257)</u>	<u>10,525</u>	<u>(12,732)</u>	<u>(35,852)</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		66,440	-	66,440	102,292
<b>Total funds carried forward</b>		<u>43,183</u>	<u>10,525</u>	<u>53,708</u>	<u>66,440</u>

The financial statements were approved by the Branch Committee on the 22/6/24

They were signed on its behalf by:



P. Romain

Treasurer

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
BALANCE SHEET AS AT 31 DECEMBER 2023**

	Note	2023 £	2022 £
<b>Current Assets</b>			
Debtors	10	5,587	1,810
Cash at bank and in hand	11	57,040	72,179
		<u>62,627</u>	<u>73,989</u>
<b>Current Liabilities</b>			
Creditors: Amounts falling due within one year	12	(8,919)	(7,549)
		<u>53,708</u>	<u>66,440</u>
<b>Net Current Assets</b>			
		<u>53,708</u>	<u>66,440</u>
<b>Total Net Assets</b>			
		<u>53,708</u>	<u>66,440</u>
<b>Funds</b>			
Unrestricted funds	13	43,183	66,440
Restricted Funds	13	10,525	-
		<u>53,708</u>	<u>66,440</u>
<b>Total Funds</b>			
		<u>53,708</u>	<u>66,440</u>

The financial statements were approved by the Branch Committee on the 22/6/24  
They were signed on its behalf by:



P. Romain

Treasurer

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31 DECEMBER 2023**

**1. Accounting Policies**

**a. Company Status**

The RSPCA Basingstoke and Andover Branch is an unincorporated charitable association, and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (RSPCA). The charity is registered with the Charity Commission, registered number 258321, and the RSPCA's registered number 219099. The registered office address is given in the Legal and Administrative data on page 1.

The objectives of the charity are to promote kindness and suppress cruelty to animals, in accordance with the policies of the society in their local area.

The charity constitutes a public benefit entity as defined by FRS102.

**b. Basis of Preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), Charities SORP 2019 (FRS102) second edition, and the Charities Act 2011.

The financial statements are prepared on a going concern basis under the historical cost convention modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency and have been rounded to the nearest pound.

**c. Going concern**

The Trustees recognise that the Branch's reserves have been reduced over the last few years to a level that causes some concern about the future viability of the Branch. The Trustees have tried to address this by appealing for new Trustees who could focus on fund raising but no candidates have put themselves forward. Another avenue still being explored is a merger with an adjacent Branch which could bring economies of scale and increased fundraising potential.

With the above in mind, the Trustees are regularly monitoring the Branch's reserves so that, in the worst case scenario, the Branch could stop its activities with enough funds remaining to cover its liabilities (employee redundancy, outstanding vet's bills, etc.).

At the current point in time, it is clear to the Trustees that there is a material uncertainty with regard to going concern due to the uncertainty over future income streams. The Trustees consider that the ongoing monitoring of activities and ability to adapt it as required, is sufficient for them to prepare the accounts on the going concern basis.

**d. Income Recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income, the amount can be reliably measured and it is probable that the income will be received.

Donations and other forms of voluntary income are recognised when receivable by the charity.

Income from neutering scheme is recognised in the period the work was completed.

Gift aid is recognised in the period the donation it relates to was received.

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31 DECEMBER 2023**

**1. Accounting Policies (continued)**

Interest receivable from funds held on deposit is recognised in the period the charity is entitled to its receipt and can be measured reliably. This is normally on notification from the bank.

Income from government grants is recognised at fair value when the charity has entitlement, after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from legacies are accounted for at the earlier of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made: or
- when a distribution is made from the estate.

Receipt of a legacy, in whole or part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

**e. Donated Time**

In accordance with the Charities SORP (FRS102) second edition the general volunteer time is not recognised.

**f. Expenditure Recognition**

All expenditure includes unrecoverable VAT and is accounted for on an accruals basis. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the obligation can be measured reliably.

Expenditure on raising funds includes all costs related to the running of the shop and fund raising.

Expenditure on charitable activities includes costs of looking after and rehoming animals. The cost of looking after animals includes veterinary costs, neutering costs, boarding costs and rehoming costs including salary of rehoming officer.

Other costs include all costs involving the public accountability of the charity and its compliance with regulation and good practice.

**g. Support Costs**

Support costs are those functions that assist the work of the charity, but do not directly undertake charitable activities. The support costs are allocated directly between the provision of care for animals and the running of the shop.

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31 DECEMBER 2023**

**1. Accounting Policies (continued)**

**h. Tangible Fixed Assets and Depreciation**

Individual fixed assets costing £250 or more are capitalised at cost.

Depreciation is calculated as to write off the cost of an asset, less its estimated residual value, over the useful economic life of the asset at the following rates:

Motor vehicles	25% straight line
Office equipment	25% straight line

**i. Debtors**

Trade and other debtors are recorded at settlement amount. Prepayments are valued at the amounts prepaid at balance sheet date.

**j. Cash at Bank and in Hand**

Cash at bank and in hand includes cash and short term highly liquid investments with short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**k. Creditors**

Trade and other creditors are recognised when the charity has a present obligation resulting from past events and can be measured or estimated reliably. Creditors are recognised at their settlement amounts.

**l. Financial Instruments**

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**m. Retirement Benefits**

The charity contributes to the separately administered defined contribution scheme, whose assets are held separately from the charity. Payments to the scheme are charged to the Statement of Financial Activities as they fall due.

**n. Funds**

Unrestricted reserves are funds that can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated funds are unrestricted funds of the charity which the Trustees have decided, at their discretion, to set aside for a specific purpose.

Restricted reserves are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31 DECEMBER 2023**

**1. Accounting Policies (continued)**

**o. Judgements and key sources of estimation uncertainty**

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There are no judgements or estimates to note that affect these accounts.

**2. Donations and Legacies**

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Cat re-homing donations	7,980	-	7,980	10,702
Dog re-homing animal donations	21,025	-	21,025	19,566
Other re-homing animal donations	-	-	-	100
Donations	26,166	-	26,166	27,878
HQ Neutering refunds	5,652	-	5,652	-
Legacies	-	-	-	15,000
Misc Refunds	874	-	874	140
Grants	-	12,000	12,000	-
	<u>61,697</u> =====	<u>12,000</u> =====	<u>73,697</u> =====	<u>73,386</u> =====

Included in Grants is £5,000 Basingstoke Council Cost of Living grant and £7,000 RSPCA Neutering Scheme grant.

There was no restricted income in 2022

**3. Trading Activities**

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Neutering scheme	180	190	370	4,682
Income from fundraising events	12,326	-	12,326	8,135
	<u>12,506</u> =====	<u>190</u> =====	<u>12,696</u> =====	<u>12,817</u> =====

There was no restricted income in 2022

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2023**

4. Investment Income	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Bank Interest - Cost of Living Fund	-	14	14	-
Bank interest - General	502	-	502	21
	<u>502</u>	<u>14</u>	<u>516</u>	<u>21</u>
	=====	=====	=====	=====

There was no restricted bank interest in 2022

5. Other Income	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Van sale	667	-	667	-
	<u>667</u>	<u>-</u>	<u>667</u>	<u>-</u>
	=====	=====	=====	=====

6. Raising Funds	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Shop Expenses				
- Salaries	-	-	-	8,615
- Refurbishment costs	-	-	-	4,473
- Heat, light & telephone	-	-	-	57
- Vehicle running costs	-	-	-	1,416
- Credit/debit card machine fees	-	-	-	88
- Other	-	-	-	1,325
- Irrecoverable VAT	-	-	-	2,500
	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,474</u>
Vehicle running costs	475	-	475	-
Fundraising goods	-	-	-	5
Administration fee re legacies	-	-	-	435
	<u>475</u>	<u>-</u>	<u>475</u>	<u>18,914</u>
	=====	=====	=====	=====

There were no restricted expenses in 2022

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2023**

**7. Charitable Activities**

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Cat expenses	30,751	-	30,751	33,115
Dog expenses	38,099	-	38,099	36,831
Other animal expenses	70	-	70	43
Neutering scheme expenses	942	394	1,336	8,955
Cost of living grant expenses	-	1,285	1,285	-
Homing co-ordination	24,704	-	24,704	20,883
Regional contribution	110	-	110	110
	<u>94,676</u>	<u>1,679</u>	<u>96,355</u>	<u>99,937</u>

There were no restricted expenses in 2022

**8. Other Costs**

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Independent Examiner fee	1,700	-	1,700	1,525
Other accountancy costs	-	-	-	900
Committee meetings & office expenses	1,778	-	1,778	800
Total	<u>3,478</u>	<u>-</u>	<u>3,478</u>	<u>3,225</u>

There were no restricted costs in 2022

**9. Salaries and National Insurance Costs**

	2023 £	2022 £
Salaries paid	16,897	22,799
Pension	315	352
	<u>17,212</u>	<u>23,151</u>

The average number of staff in the year was 1 (2022 – 2).

No employee received total remuneration of more than £60,000 (2022 – None).

None of the management committee received any remuneration in the year (2022– £Nil).

Amounts can be reimbursed to committee members when reasonable, authorised expenses are wholly necessarily incurred in the performance of their duties as Trustees. In the year, no (2022 – 0) committee member received expenses (2022 - £Nil).

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2023**

<b>10. Debtors</b>		
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
VAT recoverable	2,299	742
Sundry debtors	3,288	1,068
	<u>5,587</u>	<u>1,810</u>
	=====	=====
<b>11. Cash at Bank and in Hand</b>		
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Current account	5,366	2,150
Current account - Shop	1,774	1,128
Current account - Card machine	5	7
Deposit account	49,758	68,494
Petty cash	137	400
	<u>57,040</u>	<u>72,179</u>
	=====	=====
<b>12. Creditors</b>		
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	5,961	5,076
Shop creditors	-	123
Accrual	2,958	2,350
	<u>8,919</u>	<u>7,549</u>
	=====	=====

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2023**

**13. Funds**

	<b>Opening Balance</b>	<b>Income</b>	<b>Expenses</b>	<b>Transfers</b>	<b>Closing Balance</b>
	£	£	£	£	£
<b>Unrestricted</b>					
- General	66,440	75,372	(98,629)	-	43,183
<b>Restricted</b>					
- Neutering scheme	-	7,190	(394)	-	6,796
- Cost of living grant	-	5,014	(1,285)	-	3,729
	<u>66,440</u>	<u>87,576</u>	<u>(100,308)</u>	<u>-</u>	<u>53,708</u>

**Funds for year ended 31 December 2022**

	<b>Opening Balance</b>	<b>Income</b>	<b>Expenses</b>	<b>Transfers</b>	<b>Closing Balance</b>
	£	£	£	£	£
<b>Unrestricted</b>					
- General	40,021	81,542	(94,112)	38,989	66,440
<b>Designated</b>					
- Shop fund	30,000	-	(4,473)	(25,527)	-
- Van fund	10,271	-	-	(10,271)	-
- Rehoming co-ordinator	15,000	-	(14,536)	(464)	-
- Neutering scheme	7,000	4,682	(8,955)	(2,727)	-
	<u>102,292</u>	<u>86,224</u>	<u>(122,076)</u>	<u>-</u>	<u>66,440</u>

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2023**

**14. Funds Analysis**

	Fixed Assets £	Net Current Assets £	2023 Total £
<b>Unrestricted</b>			
- General	-	43,183	66,440
<b>Restricted</b>			
- Neutering scheme	-	6,796	-
- Cost of living grant	-	3,729	-
	-----	-----	-----
	-	53,708	66,440
	-----	-----	-----

**Fund analysis for the year ended 31 December 2022**

	Fixed Assets £	Net Current Assets £	2022 Total £
<b>Unrestricted</b>			
- General	-	66,640	66,640
	-----	-----	-----

**15. Related Party Transactions**

The charity is a branch of RSPCA, and is entitled to a share of door to door collections made by head office. The total received in the year was £23,094 (2022 - £23,218).

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# Accounts

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# RSPCA BASINGSTOKE & ANDOVER BRANCH

## 2022 ANNUAL REPORT



<https://www.rspca.org.uk/local/basingstoke-and-andover-branch>



<https://www.facebook.com/RSPCA-Basingstoke-and-Andover-Branch-216581438514976/>



<https://www.instagram.com/rspca.basingstoke.andover/>



<https://twitter.com/rspcabasingando>



<https://www.linkedin.com/company/rspca-basingstoke-andover-branch/>

Email: [enquiries@rspca-basingstokeandover.org.uk](mailto:enquiries@rspca-basingstokeandover.org.uk)

**RSPCA BASINGSTOKE & ANDOVER BRANCH**

**Agenda for the Annual General Meeting of the  
Basingstoke & Andover Branch**

**Date: 28 June 2023**

1. Opening Address and Welcome
2. Apologies for Absence
3. Adoption of Minutes of last Annual General Meeting
4. Matters Arising
5. To Receive the Accounts for the 2022 Financial Year
6. Appointment of Auditor/Independent Examiner
7. To Receive the Committee's Report for 2022
8. Committee Election
9. Consideration of Resolutions
10. Any Other Business

**Minutes of the Annual General Meeting held on Saturday 18 June 2022 at the Rucstall Community Centre, Holbein Close, Black Dam, Basingstoke RG21 3QN**

- 1. Welcome & Introduction**  
Kerri Swinfield welcomed everyone to the meeting.
- 2. Apologies for absence**  
None
- 3. Adoption of Minutes of the last Annual General Meeting**  
The minutes of the AGM held on Saturday 25 September 2021 were agreed as a correct record - proposed by Peter Romain and seconded by Dan Hubert.
- 4. Matters arising**  
None.
- 5. Annual Accounts**  
The accounts were formally adopted – proposed by Peter Romain, seconded by Kerri Swinfield, and agreed unanimously.
- 6. Appointment of Auditor/Independent Examiner**  
The Treasurer proposed that the Independent Examiners, Moore Stephens (Guildford) LLP, continue to be used as the independent examiners for the Branch. This was seconded by Lou Braham and passed unanimously.
- 7. Committee report**  
The report was formally adopted – proposed by Lou Braham, seconded by Peter Romain, and agreed unanimously.
- 8. Election of Committee**  
Three Trustees (Michael Howard-Sorrell, Lynne Romain and Ron Mulholland) had resigned since the last AGM. The outgoing Committee were grateful to them for their contribution.  
  
Seven members had submitted properly proposed and seconded nominations for the Branch Committee. The following were duly elected to the Committee: Lou Braham, Vivien El-Felah, Dan Hubert, Peter Romain, Andy Smith, Kerri Swinfield and Sarah Young.
- 9. Consideration of Resolutions**  
None received
- 10. Any other business**  
None

**Andy Smith**  
**Branch Secretary**

**Kerri Swinfield**  
**Branch Chair**

Welcome to the 2022 Annual report of the Basingstoke & Andover Branch of the RSPCA.

## **Branch News**

2022 was a very challenging year for the Branch. For years we have relied on income from our Basingstoke Charity Shop to fund our activities. As reported in our 2021 Annual Report, our shop is now closed, and we have failed to find suitable alternative premises. With neither a Shop nor an Animal Centre in the area, the Branch lacks a physical presence, a sustainable source of income generation, or any obvious reason for recruiting or retaining volunteers.

Against this background, the Trustees decided that the interests of the Branch might best be served by joining with another Branch (or Branches). We embarked on a consultation exercise but were unable to find a suitable partner. We are therefore continuing to operate as an independent Branch, whilst exploring other ways of collaborating with neighbouring Branches to reduce costs and/or generate income.

The Committee would like to thank all the staff and volunteers that have worked for the Branch during 2022 for the benefit of the animals that come into our care. We rely heavily on Mandy, our rehoming coordinator who always goes above and beyond in carrying out her duties. She in turn is supported by a network of volunteers for fostering, fundraising, vet trips, home checks and post home checks.

Particular thanks go to

- Sarah who fosters cats and dogs, hand-rears kittens, tames feral kittens, fundraises and so much more
- Pam who fosters, fundraises, knits all year round for events including our purple poppies for remembrance.
- Caz who fosters, fundraises and collects stuff for all our fundraising.
- Rhian, Emma, Paula, Patrick, Karl, Lily, Jo, Kev, Sue, David, Bruce, Ann, Steve, Gail, Alistair and more.

They all do such a wonderful job, and we couldn't do it without them. We are always on the lookout for others to join us for Fund Raising and other activities.

## Animal Welfare

We exist as a Charity to improve and safeguard the lives of vulnerable animals. The following sections look at the Branch's achievements during 2022, with comparable figures for 2021 in ().

### Rehoming Figures

Mandy James, the Branch's Re-homing Coordinator, has led this work with support from other Trustees and volunteers, most notably, Sarah Stoneman.

165 (91)	Animals re-homed
230 (121)	Home checks
132 (80)	Animals micro-chipped
101 (59)	Animals neutered (excluding the Neutering Scheme)
6 (3)	Animals put to sleep (on Vets' advice)

### Welfare Assistance

The following table shows the help pledged via the 'Form 1 & 2' welfare assistance scheme to members of the public with their vets' bills in 2022 (2021 figures in brackets):

	<b>Number of Initial Treatments</b>	<b>Cost of Initial Treatments</b>	<b>Number of Further Treatments</b>	<b>Cost of Further Treatments</b>
<b>Cats</b>	25 (13)	£1,141 (£522)	10 (3)	£1,079 (£540)
<b>Dogs</b>	31 (22)	£1,323 (£909)	14 (14)	£1,840 (£2,344)
<b>Other Animals</b>	1 (0)	£43 (£0)	0 (0)	£0 (£0)
<b>Totals</b>	57 (35)	£2,507 (£1,431)	24 (17)	£2,919 (£2,844)

The actual amount paid to vets for welfare assistance in 2022 was £5,372 (£4,175) which differs slightly from the total in the table above as the amount pledged was not always the final amount paid.

### Neutering Scheme

The RSPCA and local vets jointly run the restricted Neutering Scheme.

Members of the public on specified income related benefits can pay for a voucher to neuter their pets at approximately one third of the actual cost. The RSPCA contributes a further one third and the participating vets contribute the final third as a discount when the pets are neutered.

The number of animals neutered is shown in the table below:

<b>Animals</b>	<b>Number Neutered 2022</b>	<b>Number Neutered 2021</b>	<b>Number Neutered 2020</b>
Male Cats	12	8	15
Female Cats	10	17	17
Male Dogs	25	14	20
Female Dogs	20	17	21

## RSPCA BASINGSTOKE & ANDOVER BRANCH

Rabbits	9	7	4
<b>Totals</b>	<b>76</b>	<b>63</b>	<b>77</b>

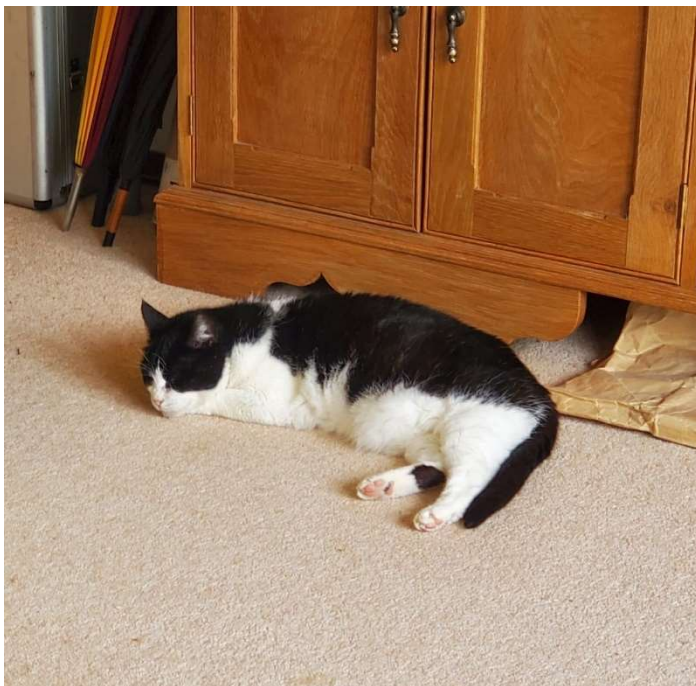
The cost of the scheme to the Branch in 2022 appears in the Annual Accounts as £8,955 (£6,793 in 2021) which is totally vets fees. This is offset by an income of £4,682 (£3,108 in 2021) which comes from the people who use the scheme.

### Animal rehoming report

In 2022 we re-homed 101 cats (including 53 kittens), 61 dogs, 1 hamster, 1 parrot and 1 tortoise.



These two mums and kittens were left outside a vets in a crate. The mums looked like sisters, so we re-homed them together, then the kittens in pairs. Luckily for them they were left in the right place - all were successfully re homed.



Alice is a 17-year-old feral cat that had been living rough for years after her owner passed away. We thought she was too old to go out on a farm so advertised for a summer house in a garden. She spent her first 3 months in a summer house with an outside run. It had heating, lights, and a radio. Now, 6 months later she is living in the main house. Her new owners can't touch her yet. but she sits close to them. She looks wonderful now.



Murphy came in as a puppy when he was dropped over someone's back fence. He was about 14 weeks old and in a bad way with not much hair and bad eyes. Murphy's fur did not all grow back. but is enjoying his new life with a big brother.

## **Trustee Changes**

There were two changes to the Committee during 2022, with Michael Howard-Sorrell and Ron Mulholland stepping down as Trustees. We were particularly sorry to lose Michael who had been a valued member of the Committee for several years.

We are seeking potential Trustees with relevant business skills and experience. We would particularly welcome applications from those with experience in Fund Raising and/or living in Andover where we have less representation.

**RSPCA BASINGSTOKE &  
ANDOVER BRANCH**

**TRUSTEES REPORT AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
31 DECEMBER 2022**

**Moore (South) LLP  
Chartered Accountants  
Priory House  
Pilgrims Court  
Sydenham Road  
Guildford  
Surrey  
GU1 3RX**

# **RSPCA BASINGSTOKE AND ANDOVER BRANCH**

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**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

**BRANCH MANAGEMENT COMMITTEE**

Kerri Swinfield	Chair
Peter Romain	Treasurer
Andy Smith	Secretary
Michael Howard-Sorrell	Member (Resigned 18 June 2022)
Daniel Hubert	Member
Lou Braham	Member
Sarah Young	Member
Vivien El Felah	Member
Ron Mulholland	Member (Resigned 18 June 2022)

**CHARITY REGISTRATION NUMBER:** 258321

**REGISTERED OFFICE:**

31 Saxon Way  
Basingstoke  
Hampshire  
RG24 8SA

**INDEPENDENT EXAMINER:**

Danielle Griffin FCA  
Moore (South) LLP  
Priory House  
Pilgrims Court  
Sydenham Road  
Guildford  
Surrey GU1 3RX

**BANKERS:**

Barclays Bank  
Basingstoke Branch  
North Hampshire Group  
PO Box 71  
Basingstoke  
Hampshire RG21 7LY

**SOLICITOR:**

Wills Chandler  
76 Bounty Road  
Basingstoke  
Hampshire RG21 3BZ

## **REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE FOR THE YEAR ENDED 31 DECEMBER 2022**

The Branch Committee present their financial statements for the year ended 31 December 2022.

### **PRINCIPAL OBJECTS AND OBJECTS FOR THE PUBLIC BENEFIT**

The principal objects of the Branch are to promote the animal welfare objectives of the Royal Society for the Prevention of Cruelty to Animals (RSPCA) in the Basingstoke and Andover Districts including the re-homing of stray or unwanted animals. Also to work with other Branches and regional headquarters operating with the same objectives.

The Basingstoke & Andover Branch of the RSPCA is an unincorporated charitable association and a separately registered branch of the RSPCA (the Society), carrying out its direct animal welfare work in the Basingstoke and Andover areas.

The objects of the Branch are to promote kindness and suppress cruelty to animals by all lawful means - with particular reference to the area of the Branch, in accordance with the policies of the Society.

The Trustees have reviewed the outcomes and achievements of our objectives and activities for the year to ensure that they remain focused on our charitable aims and continue to deliver benefits to the public.

We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Under the Charities Act 2011 the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of 2006 indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole.

The Branch's animal welfare work, although local in nature, benefits society at large and also aims to help people in need with the care of their animals.

The following sections of this report highlight the Branch's main activities and clearly demonstrate the benefits provided to the public

### **LEGAL AND ADMINISTRATIVE DETAILS**

The Branch operates in accordance with Branch Rules, revised in 2022 and periodically reviewed by the Head Office of the RSPCA. As a registered charity, the Branch must conform with relevant legislation and related authoritative documents issued by the Charities Commission.

The Branch's registration number is 258321 and the main charity's registered number is 219099.

### **BRANCH MANAGEMENT COMMITTEE**

At every Annual General Meeting of the Branch, a new Branch Committee is elected from the members of the Branch to carry on the work for the ensuing year. The Branch Committee consists of not less than seven or more than fourteen elected members. The elected Branch Committee can also decide to co-opt up to a maximum of three persons onto the Committee.

## **REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)**

### **BRANCH MANAGEMENT COMMITTEE (continued)**

The following served on the Committee for the complete year unless otherwise indicated:

Kerri Swinfield	Chair
Peter Romain	Treasurer
Andy Smith	Secretary
Michael Howard-Sorrell	Member (Resigned 18 June 2022)
Daniel Hubert	Member
Lou Braham	Member
Sarah Young	Member
Vivien El Felah	Member
Ron Mulholland	Member (Resigned 18 June 2022)

### **RECRUITMENT AND APPOINTMENT OF BRANCH COMMITTEE MEMBERS**

The Branch Committee seeks to recruit new members to balance various skills required to manage the charity.

### **INDUCTION AND TRAINING OF COMMITTEE MEMBERS**

All new members are welcomed onto the committee and spend time meeting the other members and the staff to understand the operations of the charity. Training is, by necessity, tailored to individual needs depending on the knowledge gaps and experience of the individual involved.

### **FINANCIAL REVIEW**

The main financial news of 2022 is that the Branch's expenditure exceeded its income by £35,852 (2021 - £44,478).

The worrying decline in the Branch's reserves resulted in a concerted effort to reduce costs which started at the end of the year and continues into 2023.

The increase of donation and legacy income of £11,353 was due mainly to the receipt of a legacy of £15,000 and increased re-homing donation of £16,553 offset by there being no government grants in 2022. The Branch rehomed a fantastic 53 more cats and 18 more dogs than were rehomed than in 2021. Cat donations increased by £6,117 and dog donations increased by £10,336 due to the increase number of animals re-homed. Other donations reduced slightly but the neutering scheme income was slightly higher (£1,574) after an increase in the cost of vouchers implemented in August 2022 and an increase in vouchers issued. Fundraising increased by £4,171 with Pets at Home fundraising, car boot sales and town centre collections contributing the most.

There was no charity shop income but there were still costs as the shop manager was retained until July 2022 in the hope that we could secure a new premises. There were also storage costs as we retained some shop stock and fittings but this was reduced in June after the stock was transferred to another RSPCA Branch for use in their shops. As this stock had all been donated, no amount has been recorded in the accounts in respect of this transfer.

General expenditure increased by £29,975 with a mainly due to an increase in cat expenses of £14,558 and an increase in dog expenses of £11,452 due to the increase in re-homed animals.

Due to the critical nature of the Branch's finances the Branch entered negotiations with the North Wiltshire Branch with a view to merging with them. Unfortunately, these negotiations ended with no agreement to merge. However, an offer to open charity shops in the Basingstoke & Andover area made with 10% of the profits coming to the Branch. This proposal will be examined further in 2023.

## **REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)**

### **POLICY FOR RESERVES**

The aim of the Branch is to use as much of its incoming resources as possible to fund the animal welfare activities that it undertakes.

In previous years a number of designated reserves were identified but, since the reserves of the Branch have reduced, the meaning of such funds was called into question and a decision taken to transfer their contents into general funds.

Due to the financial position of the Branch, the trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately four months of unrestricted charitable expenditure, equating to £31,000

### **RISK MANAGEMENT**

The Branch Committee has identified the major risks it faces as follows:

- loss of income through error or fraud
- insufficient funds to cover costs incurred by the Branch
- failure to deal correctly with employment matters

In the opinion of the Trustees the Branch's policies, procedures and controls are adequate to mitigate the above risks.

### **GRANTS AND DONATIONS**

The Branch occasionally receives requests to make grants or donations to external organisations or to further other areas of the RSPCA's work. The committee reviews these requests at its normal meetings and decides whether the grants/donations will be made. Grants/donations to projects that will directly benefit animals in the Branch's area or to organisations that work directly with the Branch on animal welfare issues are looked on favourably. Grants/donations will only be made if the Branch has sufficient reserves not to compromise its own animal welfare work.

All grants/donations need to be authorised by RSPCA HQ. There were no grants/donations made by the Branch in the year.

### **VOLUNTEERS**

The Branch Committee relies heavily on the generosity of a dedicated group of volunteers to be able to help the animals that come into its care. Animal welfare volunteers look after the animals that come into our care until they can be rehomed and other volunteers help out at various fund raising and other activities organised for, and by, the Branch.

### **FUTURE PLANS**

The Branch has improved and increased its social media output and plans to build on this to reach more people with messages of its animal welfare successes and appeals for funds. With no shop the Branch is facing difficult times, financially, and is looking to address this by cutting costs where it can, increasing fundraising and researching closer liaisons with neighbouring Branches.

**REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE  
FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)**

**TRUSTEES' RESPONSIBILITIES STATEMENT**

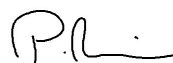
The Branch Committee is responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
  
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Branch Committee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounting and Reports) Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Branch Management Committee



Peter Romain, Treasurer

Approved by the Committee Members on the 28/06/2023

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
INDEPENDENT EXAMINER'S REPORT TO THE BRANCH COMMITTEE  
FOR THE YEAR ENDED 31 DECEMBER 2022**

I report to the charity's Trustees on my examination of the accounts of RSPCA Basingstoke and Andover Branch for the year ended 31 December 2022, which are set out on pages 7 to 17.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

D L Griffin, FCA

Date

Moore (South) LLP  
Chartered Accountants  
Priory House  
Pilgrims Court  
Sydenham Road  
Guildford  
GU1 3RX

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
STATEMENT OF FINANCIAL ACTIVITIES**

	Note	Total 2022 £	Total 2021 £
<b>Income and endowments from:</b>			
Donations and Legacies	2	73,386	62,033
Other trading activities	3	12,817	7,309
Investments	4	21	15
<b>Total</b>		<u>86,224</u> =====	<u>69,357</u> =====
<b>Expenditure on:</b>			
Raising funds	5	18,914	41,522
Charitable activities	6	99,937	69,962
Other	7	3,225	2,351
<b>Total</b>		<u>122,076</u> =====	<u>113,835</u> =====
<b>Net deficit</b>		<u>(35,852)</u> -----	<u>(44,478)</u> -----
<b>Reconciliation of funds:</b>			
Total funds brought forward		102,292	146,770
<b>Total funds carried forward</b>		<u>66,440</u> =====	<u>102,292</u> =====

The financial statements were approved by the Branch Committee on the 28/06/2023 .

They were signed on its behalf by:



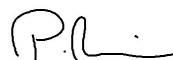
P. Romain

Treasurer

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
BALANCE SHEET AS AT 31 DECEMBER 2022**

	Note	2022 £	2021 £
<b>Fixed Assets</b>			
Tangible fixed assets	9	-	-
<b>Current Assets</b>			
Debtors	10	1,810	4,059
Cash at bank and in hand	11	72,179	103,963
		<u>73,989</u>	<u>108,022</u>
<b>Current Liabilities</b>			
Creditors: Amounts falling due within one year	12	(7,549)	(5,730)
		<u>66,440</u>	<u>102,292</u>
<b>Net Current Assets</b>		<u>66,440</u>	<u>102,292</u>
<b>Total Net Assets</b>		<u>66,440</u> =====	<u>102,292</u> =====
<b>Funds</b>			
Unrestricted funds	13	66,440 =====	102,292 =====

The financial statements were approved by the Branch Committee on the 28/06/2023.  
They were signed on its behalf by:



P. Romain

Treasurer

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2022**

**1. Accounting Policies**

**a. Company Status**

The RSPCA Basingstoke and Andover Branch is an unincorporated charitable association, and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (RSPCA). The charity is registered with the Charity Commission, registered number 258321, and the RSPCA's registered number 219099. The registered office address is given in the Legal and Administrative data on page 1.

The objectives of the charity are to promote kindness and suppress cruelty to animals, in accordance with the policies of the society in their local area.

The charity constitutes a public benefit entity as defined by FRS102.

**b. Basis of Preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), Charities SORP 2019 (FRS102) second edition, and the Charities Act 2011.

The financial statements are prepared on a going concern basis under the historical cost convention modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency and have been rounded to the nearest pound.

**c. Going concern**

The Trustees recognise that the Branch's reserves have been reduced over the last few years to a level that causes some concern about the future viability of the Branch. The Trustees have tried to address this by appealing for new Trustees who could focus on fund raising but no candidates have put themselves forward. Another avenue still being explored is a merger with an adjacent Branch which could bring economies of scale and increased fundraising potential.

With the above in mind, the Trustees are regularly monitoring the Branch's reserves so that, in the worst case scenario, the Branch could stop its activities with enough funds remaining to cover its liabilities (employee redundancy, outstanding vet's bills, etc.).

At the current point in time, the Trustees believe that they have sufficient funds to continue for a period of at least 12 months from the date of signature of the accounts, and are satisfied that the entity is a going concern.

**d. Income Recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income, the amount can be reliably measured and it is probable that the income will be received.

Donations and other forms of voluntary income are recognised when receivable by the charity.

Income from neutering scheme is recognised in the period the work was completed.

Gift aid is recognised in the period the donation it relates to was received.

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31 DECEMBER 2022**

**1. Accounting Policies (continued)**

Interest receivable from funds held on deposit is recognised in the period the charity is entitled to its receipt and can be measured reliably. This is normally on notification from the bank.

Income from government grants is recognised at fair value when the charity has entitlement, after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from legacies are accounted for at the earlier of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made; or
- when a distribution is made from the estate.

Receipt of a legacy, in whole or part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

**e. Donated Time**

In accordance with the Charities SORP (FRS102) second edition the general volunteer time is not recognised.

**f. Expenditure Recognition**

All expenditure includes unrecoverable VAT and is accounted for on an accruals basis. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the obligation can be measured reliably.

Expenditure on raising funds includes all costs related to the running of the shop and fund raising.

Expenditure on charitable activities includes costs of looking after and rehoming animals. The cost of looking after animals includes veterinary costs, neutering costs, boarding costs and rehoming costs including salary of rehoming officer.

Other costs include all costs involving the public accountability of the charity and its compliance with regulation and good practice.

**g. Support Costs**

Support costs are those functions that assist the work of the charity, but do not directly undertake charitable activities. The support costs are allocated directly between the provision of care for animals and the running of the shop.

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2022**

**1. Accounting Policies (continued)**

**h. Tangible Fixed Assets and Depreciation**

Individual fixed assets costing £250 or more are capitalised at cost.

Depreciation is calculated as to write off the cost of an asset, less its estimated residual value, over the useful economic life of the asset at the following rates:

Motor vehicles	25% straight line
Office equipment	25% straight line

**i. Debtors**

Trade and other debtors are recorded at settlement amount. Prepayments are valued at the amounts prepaid at balance sheet date.

**j. Cash at Bank and in Hand**

Cash at bank and in hand includes cash and short term highly liquid investments with short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**k. Creditors**

Trade and other creditors are recognised when the charity has a present obligation resulting from past events and can be measured or estimated reliably. Creditors are recognised at their settlement amounts.

**l. Financial Instruments**

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**m. Retirement Benefits**

The charity contributes to the separately administered defined contribution scheme, whose assets are held separately from the charity. Payments to the scheme are charged to the Statement of Financial Activities as they fall due.

**n. Funds**

Unrestricted reserves are funds that can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated funds are unrestricted funds of the charity which the Trustees have decided, at their discretion, to set aside for a specific purpose.

Restricted reserves are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2022**

1. **Accounting Policies (continued)**

**o. Judgements and key sources of estimation uncertainty**

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There are no judgements or estimates to note that affect these accounts.

2. **Donations and Legacies**

	<b>Unrestricted Total 2022 £</b>	<b>Total 2021 £</b>
Cat re-homing donations	10,702	4,585
Dog re-homing animal donations	19,566	9,230
Other re-homing animal donations	100	-
Donations	27,878	30,869
Collecting boxes	-	36
Legacies	15,000	-
Misc Refunds	140	-
Government grants	-	17,313
	<u>73,386</u> =====	<u>62,033</u> =====

Included in Government grants is £Nil (2021 - £12,857) Council grants and £Nil (2021 - £4,456) for furloughed staff.

There was no restricted income in 2021 or 2022.

3. **Trading Activities**

	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Shop takings – Basingstoke	-	237
Neutering scheme	4,682	3,108
Income from fundraising events	8,135	3,964
	<u>12,817</u> =====	<u>7,309</u> =====

There was no restricted income in 2021 or 2022.

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2022**

**4. Investment Income**

	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Bank interest	21 =====	15 =====

There was no restricted bank interest in 2021 or 2022.

**5. Raising Funds**

	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Shop Expenses		
- Rent	-	12,478
- Salaries	8,615	22,951
- Storage costs	4,473	5,628
- Heat, light & telephone	57	(634)
- Vehicle running costs	1,416	1,712
- Insurance		529
- Stationery		-
- Credit/debit card machine fees	88	155
- Other	1,325	1,234
- Dilapidations	-	(2,531)
- Irrecoverable VAT	2,500	-
	<u>18,474</u>	<u>41,522</u>
Fundraising goods	5	-
Administration fee re legacies	435	-
	<u>18,914</u> =====	<u>41,522</u> =====

There were no restricted expenses in 2021 or 2022.

**6. Charitable Activities**

	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Cat expenses	33,115	18,557
Dog expenses	36,831	25,379
Other animal expenses	43	-
Neutering scheme expenses	8,955	6,793
Homing co-ordination	20,883	18,682
Regional contribution	110	551
	<u>99,937</u> =====	<u>69,962</u> =====

There were no restricted expenses in 2021 or 2022.

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2022**

**7. Other Costs**

	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Independent Examiner fee	1,525	1,500
Other accountancy costs	900	-
Committee meetings & office expenses	800	851
Total	<u>3,225</u> =====	<u>2,351</u> =====

There were no restricted costs in 2021 or 2022.

These other costs represent the governance costs of the charity.

**8. Salaries and National Insurance Costs**

	<b>2022 £</b>	<b>2021 £</b>
Salaries paid	22,799	37,091
Pension	352	647
	<u>23,151</u> =====	<u>37,738</u> =====

The average number of staff in the year was 2 (2021 – 3).

No employee received total remuneration of more than £60,000 (2021 – None).

None of the management committee received any remuneration in the year (2021– £Nil).

Amounts can be reimbursed to committee members when reasonable, authorised expenses are wholly necessarily incurred in the performance of their duties as Trustees. In the year, no (2021 – 1) committee member received expenses of £Nil (2021 - £20 for sundry items).

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31 DECEMBER 2022**

Page 15

**9. Tangible Fixed Assets**

	<b>Motor Van £</b>	<b>Office Equipment £</b>	<b>Total £</b>
<b>Cost</b>			
Balance at 1 January 2022	12,148	2,295	14,443
Disposal	(12,148)	(2,295)	(14,443)
Balance at 31 December 2022	-	-	-
	=====	=====	=====
<b>Depreciation</b>			
Balance at 1 January 2022	12,148	2,295	14,443
Eliminated on disposal	(12,148)	(2,295)	(14,443)
Balance at 31 December 2022	-	-	-
	=====	=====	=====
<b>Net book values:</b>			
31 December 2022	-	-	-
	=====	=====	=====
31 December 2021	-	-	-
	=====	=====	=====

**10. Debtors**

	<b>2022 £</b>	<b>2021 £</b>
VAT recoverable	742	2,520
Sundry debtors	1,068	1,539
	1,810	4,059
	=====	=====

**11. Cash at Bank and in Hand**

	<b>2022 £</b>	<b>2021 £</b>
Current account	2,150	1,301
Current account - Shop	1,128	941
Current account - Card machine	7	22
Deposit account	68,494	101,523
Petty cash	400	176
	72,179	103,963
	=====	=====

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2022**

**12. Creditors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	5,076	4,163
Shop creditors	123	117
Accrual	2,350	1,450
	<u>7,549</u>	<u>5,730</u>
	=====	=====

**13. Funds**

Designated funds in 2021 were closed at the end of 2022 and their balances transferred into general funds.

	<b>Opening</b>				<b>Closing</b>
	<b>Balance</b>	<b>Income</b>	<b>Expenses</b>	<b>Transfers</b>	<b>Balance</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>General</b>	40,021	81,542	(94,112)	38,989	66,440
<b>Designated</b>					
- Shop fund	30,000	-	(4,473)	(25,527)	-
- Van fund	10,271	-	-	(10,271)	-
- Rehoming co-ordinator	15,000	-	(14,536)	(464)	-
- Neutering scheme	7,000	4,682	(8,955)	(2,727)	-
	<u>102,292</u>	<u>86,224</u>	<u>(122,076)</u>	<u>-</u>	<u>66,440</u>
	=====	=====	=====	=====	=====

**Funds for year ended 31 December 2021**

	<b>Opening</b>				<b>Closing</b>
	<b>Balance</b>	<b>Income</b>	<b>Expenses</b>	<b>Transfers</b>	<b>Balance</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>General</b>	95,872	66,248	(87,052)	(35,047)	40,021
<b>Designated</b>					
- Shop fund	19,628	-	(5,628)	16,000	30,000
- Van fund	10,270	1	-	-	10,271
- Rehoming co-ordinator	14,000	-	(14,362)	15,362	15,000
- Neutering scheme	7,000	3,108	(6,793)	3,685	7,000
	<u>146,770</u>	<u>69,357</u>	<u>(113,835)</u>	<u>-</u>	<u>102,292</u>
	=====	=====	=====	=====	=====

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2022**

**14. Funds Analysis**

	<b>Fixed Assets £</b>	<b>Net Current Assets £</b>	<b>2022 Total £</b>
<b>Unrestricted</b>			
General	-	66,640	66,640
	=====	=====	=====

**Fund analysis for the year ended 31 December 2021**

	<b>Fixed Assets £</b>	<b>Net Current Assets £</b>	<b>2021 Total £</b>
<b>Unrestricted</b>			
General	-	40,021	40,021
Shop refurbishment	-	30,000	30,000
Van	-	10,271	10,271
Rehoming – Co-ordination	-	15,000	15,000
Neutering	-	7,000	7,000
	-----	-----	-----
	=====	=====	=====

**15. Related Party Transactions**

The charity is a branch of RSPCA, and is entitled to a share of door to door collections made by head office. The total received in the year was £23,218 (2021 - £24,134).

**RSPCA BASINGSTOKE &  
ANDOVER BRANCH**

**TRUSTEES REPORT AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
31 DECEMBER 2022**

**Moore (South) LLP  
Chartered Accountants  
Priory House  
Pilgrims Court  
Sydenham Road  
Guildford  
Surrey  
GU1 3RX**

# **RSPCA BASINGSTOKE AND ANDOVER BRANCH**

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**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

**BRANCH MANAGEMENT COMMITTEE**

Kerri Swinfield	Chair
Peter Romain	Treasurer
Andy Smith	Secretary
Michael Howard-Sorrell	Member (Resigned 18 June 2022)
Daniel Hubert	Member
Lou Braham	Member
Sarah Young	Member
Vivien El Felah	Member
Ron Mulholland	Member (Resigned 18 June 2022)

**CHARITY REGISTRATION NUMBER:** 258321

**REGISTERED OFFICE:**

31 Saxon Way  
Basingstoke  
Hampshire  
RG24 8SA

**INDEPENDENT EXAMINER:**

Danielle Griffin FCA  
Moore (South) LLP  
Priory House  
Pilgrims Court  
Sydenham Road  
Guildford  
Surrey GU1 3RX

**BANKERS:**

Barclays Bank  
Basingstoke Branch  
North Hampshire Group  
PO Box 71  
Basingstoke  
Hampshire RG21 7LY

**SOLICITOR:**

Wills Chandler  
76 Bounty Road  
Basingstoke  
Hampshire RG21 3BZ

## **REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE FOR THE YEAR ENDED 31 DECEMBER 2022**

The Branch Committee present their financial statements for the year ended 31 December 2022.

### **PRINCIPAL OBJECTS AND OBJECTS FOR THE PUBLIC BENEFIT**

The principal objects of the Branch are to promote the animal welfare objectives of the Royal Society for the Prevention of Cruelty to Animals (RSPCA) in the Basingstoke and Andover Districts including the re-homing of stray or unwanted animals. Also to work with other Branches and regional headquarters operating with the same objectives.

The Basingstoke & Andover Branch of the RSPCA is an unincorporated charitable association and a separately registered branch of the RSPCA (the Society), carrying out its direct animal welfare work in the Basingstoke and Andover areas.

The objects of the Branch are to promote kindness and suppress cruelty to animals by all lawful means - with particular reference to the area of the Branch, in accordance with the policies of the Society.

The Trustees have reviewed the outcomes and achievements of our objectives and activities for the year to ensure that they remain focused on our charitable aims and continue to deliver benefits to the public.

We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Under the Charities Act 2011 the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of 2006 indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole.

The Branch's animal welfare work, although local in nature, benefits society at large and also aims to help people in need with the care of their animals.

The following sections of this report highlight the Branch's main activities and clearly demonstrate the benefits provided to the public

### **LEGAL AND ADMINISTRATIVE DETAILS**

The Branch operates in accordance with Branch Rules, revised in 2022 and periodically reviewed by the Head Office of the RSPCA. As a registered charity, the Branch must conform with relevant legislation and related authoritative documents issued by the Charities Commission.

The Branch's registration number is 258321 and the main charity's registered number is 219099.

### **BRANCH MANAGEMENT COMMITTEE**

At every Annual General Meeting of the Branch, a new Branch Committee is elected from the members of the Branch to carry on the work for the ensuing year. The Branch Committee consists of not less than seven or more than fourteen elected members. The elected Branch Committee can also decide to co-opt up to a maximum of three persons onto the Committee.

## **REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)**

### **BRANCH MANAGEMENT COMMITTEE (continued)**

The following served on the Committee for the complete year unless otherwise indicated:

Kerri Swinfield	Chair
Peter Romain	Treasurer
Andy Smith	Secretary
Michael Howard-Sorrell	Member (Resigned 18 June 2022)
Daniel Hubert	Member
Lou Braham	Member
Sarah Young	Member
Vivien El Felah	Member
Ron Mulholland	Member (Resigned 18 June 2022)

### **RECRUITMENT AND APPOINTMENT OF BRANCH COMMITTEE MEMBERS**

The Branch Committee seeks to recruit new members to balance various skills required to manage the charity.

### **INDUCTION AND TRAINING OF COMMITTEE MEMBERS**

All new members are welcomed onto the committee and spend time meeting the other members and the staff to understand the operations of the charity. Training is, by necessity, tailored to individual needs depending on the knowledge gaps and experience of the individual involved.

### **FINANCIAL REVIEW**

The main financial news of 2022 is that the Branch's expenditure exceeded its income by £35,852 (2021 - £44,478).

The worrying decline in the Branch's reserves resulted in a concerted effort to reduce costs which started at the end of the year and continues into 2023.

The increase of donation and legacy income of £11,353 was due mainly to the receipt of a legacy of £15,000 and increased re-homing donation of £16,553 offset by there being no government grants in 2022. The Branch rehomed a fantastic 53 more cats and 18 more dogs than were rehomed than in 2021. Cat donations increased by £6,117 and dog donations increased by £10,336 due to the increase number of animals re-homed. Other donations reduced slightly but the neutering scheme income was slightly higher (£1,574) after an increase in the cost of vouchers implemented in August 2022 and an increase in vouchers issued. Fundraising increased by £4,171 with Pets at Home fundraising, car boot sales and town centre collections contributing the most.

There was no charity shop income but there were still costs as the shop manager was retained until July 2022 in the hope that we could secure a new premises. There were also storage costs as we retained some shop stock and fittings but this was reduced in June after the stock was transferred to another RSPCA Branch for use in their shops. As this stock had all been donated, no amount has been recorded in the accounts in respect of this transfer.

General expenditure increased by £29,975 with a mainly due to an increase in cat expenses of £14,558 and an increase in dog expenses of £11,452 due to the increase in re-homed animals.

Due to the critical nature of the Branch's finances the Branch entered negotiations with the North Wiltshire Branch with a view to merging with them. Unfortunately, these negotiations ended with no agreement to merge. However, an offer to open charity shops in the Basingstoke & Andover area made with 10% of the profits coming to the Branch. This proposal will be examined further in 2023.

## **REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)**

### **POLICY FOR RESERVES**

The aim of the Branch is to use as much of its incoming resources as possible to fund the animal welfare activities that it undertakes.

In previous years a number of designated reserves were identified but, since the reserves of the Branch have reduced, the meaning of such funds was called into question and a decision taken to transfer their contents into general funds.

Due to the financial position of the Branch, the trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately four months of unrestricted charitable expenditure, equating to £31,000

### **RISK MANAGEMENT**

The Branch Committee has identified the major risks it faces as follows:

- loss of income through error or fraud
- insufficient funds to cover costs incurred by the Branch
- failure to deal correctly with employment matters

In the opinion of the Trustees the Branch's policies, procedures and controls are adequate to mitigate the above risks.

### **GRANTS AND DONATIONS**

The Branch occasionally receives requests to make grants or donations to external organisations or to further other areas of the RSPCA's work. The committee reviews these requests at its normal meetings and decides whether the grants/donations will be made. Grants/donations to projects that will directly benefit animals in the Branch's area or to organisations that work directly with the Branch on animal welfare issues are looked on favourably. Grants/donations will only be made if the Branch has sufficient reserves not to compromise its own animal welfare work.

All grants/donations need to be authorised by RSPCA HQ. There were no grants/donations made by the Branch in the year.

### **VOLUNTEERS**

The Branch Committee relies heavily on the generosity of a dedicated group of volunteers to be able to help the animals that come into its care. Animal welfare volunteers look after the animals that come into our care until they can be rehomed and other volunteers help out at various fund raising and other activities organised for, and by, the Branch.

### **FUTURE PLANS**

The Branch has improved and increased its social media output and plans to build on this to reach more people with messages of its animal welfare successes and appeals for funds. With no shop the Branch is facing difficult times, financially, and is looking to address this by cutting costs where it can, increasing fundraising and researching closer liaisons with neighbouring Branches.

**REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE  
FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)**

**TRUSTEES' RESPONSIBILITIES STATEMENT**

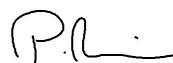
The Branch Committee is responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
  
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Branch Committee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounting and Reports) Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Branch Management Committee



Peter Romain, Treasurer

Approved by the Committee Members on the 28/06/2023

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
INDEPENDENT EXAMINER'S REPORT TO THE BRANCH COMMITTEE  
FOR THE YEAR ENDED 31 DECEMBER 2022**

I report to the charity's Trustees on my examination of the accounts of RSPCA Basingstoke and Andover Branch for the year ended 31 December 2022, which are set out on pages 7 to 17.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

D L Griffin, FCA

Date

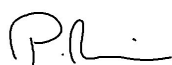
Moore (South) LLP  
Chartered Accountants  
Priory House  
Pilgrims Court  
Sydenham Road  
Guildford  
GU1 3RX

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
STATEMENT OF FINANCIAL ACTIVITIES**

	Note	Total 2022 £	Total 2021 £
<b>Income and endowments from:</b>			
Donations and Legacies	2	73,386	62,033
Other trading activities	3	12,817	7,309
Investments	4	21	15
<b>Total</b>		<u>86,224</u> =====	<u>69,357</u> =====
<b>Expenditure on:</b>			
Raising funds	5	18,914	41,522
Charitable activities	6	99,937	69,962
Other	7	3,225	2,351
<b>Total</b>		<u>122,076</u> =====	<u>113,835</u> =====
<b>Net deficit</b>		<u>(35,852)</u> -----	<u>(44,478)</u> -----
<b>Reconciliation of funds:</b>			
Total funds brought forward		102,292	146,770
<b>Total funds carried forward</b>		<u>66,440</u> =====	<u>102,292</u> =====

The financial statements were approved by the Branch Committee on the 28/06/2023 .

They were signed on its behalf by:



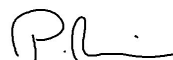
P. Romain

Treasurer

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
BALANCE SHEET AS AT 31 DECEMBER 2022**

	Note	2022 £	2021 £
<b>Fixed Assets</b>			
Tangible fixed assets	9	-	-
<b>Current Assets</b>			
Debtors	10	1,810	4,059
Cash at bank and in hand	11	72,179	103,963
		<u>73,989</u>	<u>108,022</u>
<b>Current Liabilities</b>			
Creditors: Amounts falling due within one year	12	(7,549)	(5,730)
		<u>66,440</u>	<u>102,292</u>
<b>Net Current Assets</b>		<u>66,440</u>	<u>102,292</u>
<b>Total Net Assets</b>		<u>66,440</u> =====	<u>102,292</u> =====
<b>Funds</b>			
Unrestricted funds	13	66,440 =====	102,292 =====

The financial statements were approved by the Branch Committee on the 28/06/2023.  
They were signed on its behalf by:



P. Romain

Treasurer

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31 DECEMBER 2022**

**1. Accounting Policies**

**a. Company Status**

The RSPCA Basingstoke and Andover Branch is an unincorporated charitable association, and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (RSPCA). The charity is registered with the Charity Commission, registered number 258321, and the RSPCA's registered number 219099. The registered office address is given in the Legal and Administrative data on page 1.

The objectives of the charity are to promote kindness and suppress cruelty to animals, in accordance with the policies of the society in their local area.

The charity constitutes a public benefit entity as defined by FRS102.

**b. Basis of Preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), Charities SORP 2019 (FRS102) second edition, and the Charities Act 2011.

The financial statements are prepared on a going concern basis under the historical cost convention modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency and have been rounded to the nearest pound.

**c. Going concern**

The Trustees recognise that the Branch's reserves have been reduced over the last few years to a level that causes some concern about the future viability of the Branch. The Trustees have tried to address this by appealing for new Trustees who could focus on fund raising but no candidates have put themselves forward. Another avenue still being explored is a merger with an adjacent Branch which could bring economies of scale and increased fundraising potential.

With the above in mind, the Trustees are regularly monitoring the Branch's reserves so that, in the worst case scenario, the Branch could stop its activities with enough funds remaining to cover its liabilities (employee redundancy, outstanding vet's bills, etc.).

At the current point in time, the Trustees believe that they have sufficient funds to continue for a period of at least 12 months from the date of signature of the accounts, and are satisfied that the entity is a going concern.

**d. Income Recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income, the amount can be reliably measured and it is probable that the income will be received.

Donations and other forms of voluntary income are recognised when receivable by the charity.

Income from neutering scheme is recognised in the period the work was completed.

Gift aid is recognised in the period the donation it relates to was received.

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31 DECEMBER 2022**

**1. Accounting Policies (continued)**

Interest receivable from funds held on deposit is recognised in the period the charity is entitled to its receipt and can be measured reliably. This is normally on notification from the bank.

Income from government grants is recognised at fair value when the charity has entitlement, after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from legacies are accounted for at the earlier of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made; or
- when a distribution is made from the estate.

Receipt of a legacy, in whole or part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

**e. Donated Time**

In accordance with the Charities SORP (FRS102) second edition the general volunteer time is not recognised.

**f. Expenditure Recognition**

All expenditure includes unrecoverable VAT and is accounted for on an accruals basis. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the obligation can be measured reliably.

Expenditure on raising funds includes all costs related to the running of the shop and fund raising.

Expenditure on charitable activities includes costs of looking after and rehoming animals. The cost of looking after animals includes veterinary costs, neutering costs, boarding costs and rehoming costs including salary of rehoming officer.

Other costs include all costs involving the public accountability of the charity and its compliance with regulation and good practice.

**g. Support Costs**

Support costs are those functions that assist the work of the charity, but do not directly undertake charitable activities. The support costs are allocated directly between the provision of care for animals and the running of the shop.

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2022**

**1. Accounting Policies (continued)**

**h. Tangible Fixed Assets and Depreciation**

Individual fixed assets costing £250 or more are capitalised at cost.

Depreciation is calculated as to write off the cost of an asset, less its estimated residual value, over the useful economic life of the asset at the following rates:

Motor vehicles	25% straight line
Office equipment	25% straight line

**i. Debtors**

Trade and other debtors are recorded at settlement amount. Prepayments are valued at the amounts prepaid at balance sheet date.

**j. Cash at Bank and in Hand**

Cash at bank and in hand includes cash and short term highly liquid investments with short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**k. Creditors**

Trade and other creditors are recognised when the charity has a present obligation resulting from past events and can be measured or estimated reliably. Creditors are recognised at their settlement amounts.

**l. Financial Instruments**

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**m. Retirement Benefits**

The charity contributes to the separately administered defined contribution scheme, whose assets are held separately from the charity. Payments to the scheme are charged to the Statement of Financial Activities as they fall due.

**n. Funds**

Unrestricted reserves are funds that can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated funds are unrestricted funds of the charity which the Trustees have decided, at their discretion, to set aside for a specific purpose.

Restricted reserves are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2022**

1. **Accounting Policies (continued)**

**o. Judgements and key sources of estimation uncertainty**

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There are no judgements or estimates to note that affect these accounts.

2. **Donations and Legacies**

	<b>Unrestricted Total 2022 £</b>	<b>Total 2021 £</b>
Cat re-homing donations	10,702	4,585
Dog re-homing animal donations	19,566	9,230
Other re-homing animal donations	100	-
Donations	27,878	30,869
Collecting boxes	-	36
Legacies	15,000	-
Misc Refunds	140	-
Government grants	-	17,313
	<u>73,386</u> =====	<u>62,033</u> =====

Included in Government grants is £Nil (2021 - £12,857) Council grants and £Nil (2021 - £4,456) for furloughed staff.

There was no restricted income in 2021 or 2022.

3. **Trading Activities**

	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Shop takings – Basingstoke	-	237
Neutering scheme	4,682	3,108
Income from fundraising events	8,135	3,964
	<u>12,817</u> =====	<u>7,309</u> =====

There was no restricted income in 2021 or 2022.

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2022**

**4. Investment Income**

	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Bank interest	21 =====	15 =====

There was no restricted bank interest in 2021 or 2022.

**5. Raising Funds**

	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Shop Expenses		
- Rent	-	12,478
- Salaries	8,615	22,951
- Storage costs	4,473	5,628
- Heat, light & telephone	57	(634)
- Vehicle running costs	1,416	1,712
- Insurance		529
- Stationery		-
- Credit/debit card machine fees	88	155
- Other	1,325	1,234
- Dilapidations	-	(2,531)
- Irrecoverable VAT	2,500	-
	<u>18,474</u>	<u>41,522</u>
Fundraising goods	5	-
Administration fee re legacies	435	-
	<u>18,914</u> =====	<u>41,522</u> =====

There were no restricted expenses in 2021 or 2022.

**6. Charitable Activities**

	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Cat expenses	33,115	18,557
Dog expenses	36,831	25,379
Other animal expenses	43	-
Neutering scheme expenses	8,955	6,793
Homing co-ordination	20,883	18,682
Regional contribution	110	551
	<u>99,937</u> =====	<u>69,962</u> =====

There were no restricted expenses in 2021 or 2022.

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31 DECEMBER 2022**

**7. Other Costs**

	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Independent Examiner fee	1,525	1,500
Other accountancy costs	900	-
Committee meetings & office expenses	800	851
Total	<u>3,225</u> =====	<u>2,351</u> =====

There were no restricted costs in 2021 or 2022.

These other costs represent the governance costs of the charity.

**8. Salaries and National Insurance Costs**

	<b>2022 £</b>	<b>2021 £</b>
Salaries paid	22,799	37,091
Pension	352	647
	<u>23,151</u> =====	<u>37,738</u> =====

The average number of staff in the year was 2 (2021 – 3).

No employee received total remuneration of more than £60,000 (2021 – None).

None of the management committee received any remuneration in the year (2021– £Nil).

Amounts can be reimbursed to committee members when reasonable, authorised expenses are wholly necessarily incurred in the performance of their duties as Trustees. In the year, no (2021 – 1) committee member received expenses of £Nil (2021 - £20 for sundry items).

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31 DECEMBER 2022**

Page 15

**9. Tangible Fixed Assets**

	<b>Motor Van</b>	<b>Office Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
Balance at 1 January 2022	12,148	2,295	14,443
Disposal	(12,148)	(2,295)	(14,443)
Balance at 31 December 2022	-	-	-
	=====	=====	=====
<b>Depreciation</b>			
Balance at 1 January 2022	12,148	2,295	14,443
Eliminated on disposal	(12,148)	(2,295)	(14,443)
Balance at 31 December 2022	-	-	-
	=====	=====	=====
<b>Net book values:</b>			
31 December 2022	-	-	-
	=====	=====	=====
31 December 2021	-	-	-
	=====	=====	=====

**10. Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
VAT recoverable	742	2,520
Sundry debtors	1,068	1,539
	1,810	4,059
	=====	=====

**11. Cash at Bank and in Hand**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Current account	2,150	1,301
Current account - Shop	1,128	941
Current account - Card machine	7	22
Deposit account	68,494	101,523
Petty cash	400	176
	72,179	103,963
	=====	=====

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2022**

**12. Creditors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	5,076	4,163
Shop creditors	123	117
Accrual	2,350	1,450
	<u>7,549</u>	<u>5,730</u>
	=====	=====

**13. Funds**

Designated funds in 2021 were closed at the end of 2022 and their balances transferred into general funds.

	<b>Opening Balance</b>	<b>Income</b>	<b>Expenses</b>	<b>Transfers</b>	<b>Closing Balance</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>General</b>	40,021	81,542	(94,112)	38,989	66,440
<b>Designated</b>					
- Shop fund	30,000	-	(4,473)	(25,527)	-
- Van fund	10,271	-	-	(10,271)	-
- Rehoming co-ordinator	15,000	-	(14,536)	(464)	-
- Neutering scheme	7,000	4,682	(8,955)	(2,727)	-
	<u>102,292</u>	<u>86,224</u>	<u>(122,076)</u>	<u>-</u>	<u>66,440</u>
	=====	=====	=====	=====	=====

**Funds for year ended 31 December 2021**

	<b>Opening Balance</b>	<b>Income</b>	<b>Expenses</b>	<b>Transfers</b>	<b>Closing Balance</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>General</b>	95,872	66,248	(87,052)	(35,047)	40,021
<b>Designated</b>					
- Shop fund	19,628	-	(5,628)	16,000	30,000
- Van fund	10,270	1	-	-	10,271
- Rehoming co-ordinator	14,000	-	(14,362)	15,362	15,000
- Neutering scheme	7,000	3,108	(6,793)	3,685	7,000
	<u>146,770</u>	<u>69,357</u>	<u>(113,835)</u>	<u>-</u>	<u>102,292</u>
	=====	=====	=====	=====	=====

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2022**

**14. Funds Analysis**

	<b>Fixed Assets £</b>	<b>Net Current Assets £</b>	<b>2022 Total £</b>
<b>Unrestricted</b>			
General	-	66,640	66,640
	=====	=====	=====

**Fund analysis for the year ended 31 December 2021**

	<b>Fixed Assets £</b>	<b>Net Current Assets £</b>	<b>2021 Total £</b>
<b>Unrestricted</b>			
General	-	40,021	40,021
Shop refurbishment	-	30,000	30,000
Van	-	10,271	10,271
Rehoming – Co-ordination	-	15,000	15,000
Neutering	-	7,000	7,000
	-----	-----	-----
	=====	=====	=====

**15. Related Party Transactions**

The charity is a branch of RSPCA, and is entitled to a share of door to door collections made by head office. The total received in the year was £23,218 (2021 - £24,134).

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# Accounts

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# RSPCA BASINGSTOKE & ANDOVER BRANCH

## 2021 ANNUAL REPORT



<https://www.rspca.org.uk/local/basingstoke-and-andover-branch>



<https://www.facebook.com/RSPCA-Basingstoke-and-Andover-Branch-216581438514976/>



<https://www.instagram.com/rspca.basingstoke.andover/>



<https://twitter.com/rspcabasingando>



<https://www.linkedin.com/company/rspca-basingstoke-andover-branch/>

Email: [enquiries@rspca-basingstokeandover.org.uk](mailto:enquiries@rspca-basingstokeandover.org.uk)

**RSPCA BASINGSTOKE & ANDOVER BRANCH**

**Agenda for the Annual General Meeting of the  
Basingstoke & Andover Branch**

**Date: Saturday 18 June 2022**

1. Opening Address and Welcome
2. Apologies for Absence
3. Adoption of Minutes of last Annual General Meeting
4. Matters Arising
5. To Receive the Accounts for the 2021 Financial Years
6. Appointment of Auditor/Independent Examiner
7. To Receive the Committee's Report for 2021
8. Committee Election
9. Consideration of Resolutions
10. Any Other Business

## RSPCA BASINGSTOKE & ANDOVER BRANCH

### Minutes of the Annual General Meeting held on Saturday 25 September 2021 at the Rucstall Community Centre, Holbein Close, Black Dam, Basingstoke RG21 3QN

- 1. Welcome & Introduction**

Kerri Swinfield welcomed everyone to the meeting. She explained that because of COVID-19, this was our first AGM for two years and would cover Accounts and Reports for both 2019 and 2020.
- 2. Apologies for absence**

Lou Braham and Sarah Young had sent apologies
- 3. Adoption of Minutes of the last Annual General Meeting**

The minutes of the AGM held on Saturday 8 June 2019 were agreed as a correct record - proposed by Peter Romain and seconded by Michael Howard-Sorrell.
- 4. Matters arising**

None.
- 5. Annual Accounts 2019 and 2020**

The accounts were formally adopted – proposed by Peter Romain, seconded by Andy Smith, and agreed unanimously.
- 6. Appointment of Auditor/Independent Examiner**

The Treasurer proposed that the Independent Examiners, Moore Stephens (Guildford) LLP, continue to be used as the independent examiners for the Branch. This was seconded by Andy Smith and passed unanimously.
- 7. Committee's reports for 2019 and 2020**

The reports were formally adopted – proposed by Peter Romain, seconded by Kerri Swinfield and agreed unanimously.
- 8. Election of Committee**

Five Trustees (Fran Aries, Dianne Braund, Kate Byrne, Alice Lloyd-Murray, and Sarah Stoneman) had resigned since the last AGM in 2019. The outgoing Committee were grateful to all of them for their contribution.

Eight members had submitted properly proposed and seconded nominations for the Branch Committee. The following were duly elected to the Committee: Lou Braham, Michael Howard-Sorrell, Dan Hubert, Lynne Romain, Peter Romain, Andy Smith, Kerri Swinfield and Sarah Young.
- 9. Consideration of Resolutions**

None received
- 10. Any other business**

None

**Andy Smith**  
Branch Secretary

**Kerri Swinfield**  
Branch Chair

## **RSPCA BASINGSTOKE & ANDOVER BRANCH**

Welcome to the 2021 Annual report of the Basingstoke & Andover Branch of the RSPCA.

### **Committee News**

There were several changes to the Committee during 2021, with Di Braund and Alice Lloyd-Murray stepping down during the year. We are grateful for their contribution to the work of the Branch during their time as Trustees. Sarah Young joined the Committee in February 2021 and Vivien El Felah in November 2021.

In 2021 COVID-19 continued to prove a massive disruption to the work of the RSPCA in general and the Branch in particular. We felt the disruption in two ways. Firstly, in its impact on our welfare work, with periodic stoppages to our rehoming and other activities. Secondly, and more seriously for the future of the Branch, it had a major impact on our ability to generate funds.

For years, our major source of income has come from sales in our Basingstoke shop. The pandemic forced us to close the shop for months at a time. The prolonged closure gave us the opportunity to reflect on some of the underlying problems with the shop, including its location, reducing footfall and (even pre-pandemic) falling revenues. With a change of landlord pending, we decided to close the shop and to look for alternative premises. Unfortunately, the search remains – in May 2022 – ongoing, and the consequent lack of shop income is posing a risk to the long-term viability of the branch.

The pandemic and the closure of the shop have also made us think more widely about our overall approach to income generation. Aside from the shop and one-off legacies our funding has typically come from street collections and car boot sales. COVID-19 has exacerbated the problem as we have been unable to hold any events. Moreover, it has proved increasingly difficult to interest people in charities and activities that are not COVID related. We are therefore looking at a range of options, including the idea of recruiting a paid fund-raising officer to help us inject new ideas and professionalism into our approach.

On a more positive note, our new Digital Marketing Trustee, Sarah Young, has put considerable effort into transforming our digital presence. We hope you will have seen the way we are using LinkedIn, Facebook, and Instagram to rehome animals and generate greater awareness of the Branch and our animal welfare activities.

The Committee would like to thank all the staff and volunteers that have worked for the Branch during 2021 for the benefit of the animals that come into our care. We are always on the lookout for others to join us. We are always keen to get new volunteers for Fund Raising and other activities. We are also actively seeking potential Trustees with relevant business skills and experience. We would particularly welcome applications from those with experience in Fund Raising and/or living in Andover where we have less representation.

## Animal Welfare

We exist as a Charity to improve and safeguard the lives of vulnerable animals. The following sections look at the Branch's achievements during 2021, with comparable figures for 2020 in ().

### Rehoming Figures

Mandy James, the Branch's Re-homing Coordinator, has led this work with support from other Trustees and volunteers, most notably, Sarah Stoneman.

91 (101)	Animals re-homed
121 (122)	Home checks
80 (104)	Animals micro-chipped
59 (74)	Animals neutered (excluding the Neutering Scheme)
3 (9)	Animals put to sleep (on Vets' advice)

### Welfare Assistance

The following table shows the help pledged via the 'Form 1 & 2' welfare assistance scheme to members of the public with their vets' bills in 2021 (2020 figures in brackets):

	<b>Number of Initial Treatments</b>	<b>Cost of Initial Treatments</b>	<b>Number of Further Treatments</b>	<b>Cost of Further Treatments</b>
<b>Cats</b>	13 (18)	£522 (£672)	3 (3)	£540 (£175)
<b>Dogs</b>	22 (23)	£909 (£864)	14 (6)	£2,344 (£1,129)
<b>Other Animals</b>	0 (0)	£0 (£0)	0 (0)	£0 (£0)
<b>Totals</b>	35 (41)	£1,431 (£1,536)	17 (9)	£2,884 (£1,304)

The actual amount paid to vets for welfare assistance in 2021 was £4,175 (£2,649) which includes assistance given by issuing vouchers not covered by Forms 1 & 2.

### Neutering Scheme

The RSPCA and local vets jointly run the restricted Neutering Scheme.

Members of the public on specified income related benefits can pay for a voucher to neuter their pets at approximately one third of the actual cost. The RSPCA contributes a further one third and the participating vets contribute the final third as a discount when the pets are neutered.

The numbers of animals neutered is shown in the table below:

<b>Animals</b>	<b>Number Neutered 2021</b>	<b>Number Neutered 2020</b>	<b>Number Neutered 2019</b>
Male Cats	8	15	12
Female Cats	17	17	14
Male Dogs	14	20	28
Female Dogs	17	21	33
Rabbits	7	4	5
<b>Totals</b>	<b>63</b>	<b>77</b>	<b>92</b>

## RSPCA BASINGSTOKE & ANDOVER BRANCH

The cost of the scheme to the Branch in 2021 appears in the Annual Accounts as £6,793 (£7,595 in 2020) which is totally vets fees. This is offset by an income of £3,108 (£2,872 in 2020) which comes from the people who use the scheme and interest earned on the funds available.

### Animal rehoming report

In 2021 we rehomed 48 cats and 43 dogs. We carried out 99 home checks and 22 post home checks. We micro-chipped 80 animals.

Here are updates on a few of the animals we have helped.

Vinny came into care when he was 10 months old as his owner could not afford his veterinary fees. He had really bad skin problems as he had not been properly looked after when it came to regular flea treatments. Vinny was a big young puppy and a bit of a handful. But whilst hard to control, he was a lovely boy. After weeks of treatment and visits to the vets, we found Vinny an experienced German Shepherd new owner. He continued his treatment for another couple of months and has settled really well into his new home.



This is Vinny then (above) and now (left).

## RSPCA BASINGSTOKE & ANDOVER BRANCH



Arna was signed over to us by her owner as they could not afford her vet bill. She was caught by a dog as she fell off a garden fence. This broke her jaw. Arna had an outside jaw support which she had to have on for 10 weeks. She was remarkably placid considering she could not eat properly. She quickly found a home and the new owners took her back for her wire to come out. Arna is now Janice and enjoying her new house and garden.



Willow was a stray found on a works unit on a farm in the middle of nowhere. The men that were feeding her contacted us as they said she was very fat. Mandy picked her up the next day and could not believe how large she was. The following day she gave birth to seven kittens in a foster home. She was a great mum and a really friendly cat, so it is sad that she became a stray. But the story has a happy ending as Mum and seven kittens now all rehomed.



## RSPCA BASINGSTOKE & ANDOVER BRANCH

Zuko, a 10-week-old Mastiff cross, was taken to the vets by his owner as he had been run over and had broken his leg. Unfortunately, the owners could not afford the vet bill so signed him over to us. He was operated on, then needed to have 10 weeks cage rest with which he was not happy! He has now been rehomed and growing and settling in well with his new family. He has also got a new name! He is now called Cooper.



### RSPCA Shop

As mentioned above, we took the difficult decision to close our Basingstoke shop during 2021. We are grateful to all the staff and volunteers who have worked there over the years. And to all those who have given donations and/or been valued customers. We are actively seeking new premises in Basingstoke or the surrounding area. We continue to see a Charity shop as an important source of income for our work, as well as being a visible sign of our presence in the area. In the meantime, we have moved our shop furnishings and remaining donations into paid storage.

**RSPCA BASINGSTOKE &  
ANDOVER BRANCH**

**TRUSTEES REPORT AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
31 DECEMBER 2021**

**Moore (South) LLP  
Chartered Accountants  
Priory House  
Pilgrims Court  
Sydenham Road  
Guildford  
Surrey  
GU1 3RX**

# **RSPCA BASINGSTOKE AND ANDOVER BRANCH**

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## **RSPCA BASINGSTOKE AND ANDOVER BRANCH**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

#### **BRANCH MANAGEMENT COMMITTEE**

Kerri Swinfield	Chair
Peter Romain	Treasurer
Andy Smith	Secretary
Michael Howard-Sorrell	Member
Daniel Hubert	Member
Di Braund	Member (resigned 19 Jul 2021)
Lou Braham	Member
Alice Lloyd-Murray	Member (resigned 25 Sep 2021)
Sarah Young	Member (co-opted 25 Feb 2021)
Lynne Romain	Member (elected 25 Sep 2021, resigned 01 Dec 2021)
Vivien El Felah	Member (co-opted 22 Nov 2021)
Ron Mulholland	Member (co-opted 17 Jan 2022)

**CHARITY REGISTRATION NUMBER:** 258321

#### **REGISTERED OFFICE:**

31 Saxon Way  
Basingstoke  
Hampshire  
RG24 8SA

#### **INDEPENDENT EXAMINER:**

Danielle Griffin FCA  
Moore (South) LLP  
Priory House  
Pilgrims Court  
Sydenham Road  
Guildford  
Surrey GU1 3RX

#### **BANKERS:**

Barclays Bank  
Basingstoke Branch  
North Hampshire Group  
PO Box 71  
Basingstoke  
Hampshire RG21 7LY

#### **SOLICITOR:**

Wills Chandler  
76 Bounty Road  
Basingstoke  
Hampshire RG21 3BZ

## **REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE FOR THE YEAR ENDED 31 DECEMBER 2021**

The Branch Committee present their financial statements for the year ended 31 December 2021.

### **PRINCIPAL OBJECTS AND OBJECTS FOR THE PUBLIC BENEFIT**

The principal objects of the Branch are to promote the animal welfare objectives of the Royal Society for the Prevention of Cruelty to Animals (RSPCA) in the Basingstoke and Andover Districts including the re-homing of stray or unwanted animals. Also to work with other Branches and regional headquarters operating with the same objectives.

The Basingstoke & Andover Branch of the RSPCA is an unincorporated charitable association and a separately registered branch of the RSPCA (the Society), carrying out its direct animal welfare work in the Basingstoke and Andover areas.

The objects of the Branch are to promote kindness and suppress cruelty to animals by all lawful means - with particular reference to the area of the Branch, in accordance with the policies of the Society.

The Trustees have reviewed the outcomes and achievements of our objectives and activities for the year to ensure that they remain focused on our charitable aims and continue to deliver benefits to the public.

We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Under the Charities Act 2011 the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of 2006 indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole.

The Branch's animal welfare work, although local in nature, benefits society at large and also aims to help people in need with the care of their animals.

The following sections of this report highlight the Branch's main activities and clearly demonstrate the benefits provided to the public

### **LEGAL AND ADMINISTRATIVE DETAILS**

The Branch operates in accordance with Branch Rules, revised in 2020 and periodically reviewed by the Head Office of the RSPCA. As a registered charity, the Branch must conform with relevant legislation and related authoritative documents issued by the Charities Commission.

The Branch's registration number is 258321 and the main charity's registered number is 219099.

### **BRANCH MANAGEMENT COMMITTEE**

At every Annual General Meeting of the Branch, a new Branch Committee is elected from the members of the Branch to carry on the work for the ensuing year. The Branch Committee consists of not less than seven or more than fourteen elected members. The elected Branch Committee can also decide to co-opt up to a maximum of three persons onto the Committee.

## **REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)**

### **BRANCH MANAGEMENT COMMITTEE (continued)**

The following served on the Committee for the complete year unless otherwise indicated:

Kerri Swinfield	Chair
Peter Romain	Treasurer
Andy Smith	Secretary
Michael Howard-Sorrell	Member
Daniel Hubert	Member
Lou Braham	Member
Di Braund	Member (resigned 19 July 2021)
Alice Lloyd-Murray	Member (resigned 25 Sep 2021)
Sarah Young	Member (co-opted 25 Feb 2021)
Lynne Romain	Member (elected 25 Sep 2021, resigned 01 Dec 2021)
Vivien El Felah	Member (co-opted 22 Nov 2021)
Ron Mulholland	Member (co-opted 17 Jan 2022)

### **RECRUITMENT AND APPOINTMENT OF BRANCH COMMITTEE MEMBERS**

The Branch Committee seeks to recruit new members to balance various skills required to manage the charity.

### **INDUCTION AND TRAINING OF COMMITTEE MEMBERS**

All new members are welcomed onto the committee and spend time meeting the other members and the staff to understand the operations of the charity. Training is, by necessity, tailored to individual needs depending on the knowledge gaps and experience of the individual involved.

### **FINANCIAL REVIEW**

The main financial news of 2022 is that the Branch's expenditure exceeded its income by £44,478 (2020 - £12,685).

The decrease of donation and legacy income of £53,586 was due mainly to the receipt of a legacy of £45,000 in 2020 and a reduction in Council Coronavirus grants to £13,298. Eighteen cats fewer but eight dogs more were rehomed than in 2020. Cat donations stayed steady and dog donations increased by £4,240 helped by an increase in rehoming charges implemented in November 2021. Other donations stayed steady with the neutering scheme income slightly higher (£236) after an increase in the cost of vouchers implemented in March 2021. Fundraising increased by £1,775 with Pets at Home fundraising and poppy sales contributing the most.

The charity shop income dropped to almost nothing (£237) compared with 2020 (£27,654) as the shop did not open in 2021. Government Covid grants, furlough reclaims and the return of £2,531 accrued in 2020 as the exit costs from the shop were not as high as expected reduced the overall loss.

General expenditure increased by £4,862 with a reduction in cat expenses of £2,683 offset by an increase in dog expenses of £7,069. Shop expenses, however, decreased mainly as rent and salaries reduced but also as the cost of leaving the shop had been accrued from the previous year.

**REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE  
FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)**

**POLICY FOR RESERVES**

The aim of the Branch is to use as much of its incoming resources as possible to fund the animal welfare activities that it undertakes. A number of designated reserves have been identified as detailed below. All other funds are available for animal welfare work.

<b>Reserve</b>	<b>Amount</b>	<b>Policy</b>
Neutering Scheme	£7,000	The neutering scheme fund is an important part of the Branch's work and the income is set aside to cover the costs incurred. The Trustees transfer monies from the general fund keep the scheme funded for a rolling year.
Shop Fund	£30,000	On 31 July 2021 the lease on the shop was surrendered with the costs for dilapidations met by the £30,000 accrued from the previous year. The new shop fund was designated to provide funds to establish a new charity shop.
Van Fund	£10,271	The van fund is maintained to provide funds for the van costs, and this is increased each year by transfer of funds from the shop profits which are included in general reserves. The fund did not increase in 2021 as there was no shop profit. The fund is also allowed to accumulate funds to fund the replacement of the van.
Rehoming Co-ordinator	£15,000	The fund for the rehoming co-ordinator is maintained by transfer of funds by the Trustees from the general reserves to cover the wage costs for a rolling year.

The Trustees aim to hold sufficient unrestricted funds, excluding those designated, to cover running costs for a period of at least 2 months, which amounts to £15,000. As present the unrestricted funds total £40,021 and any additional funds are held for unforeseen costs.

**RISK MANAGEMENT**

The Branch Committee has identified the major risks it faces as follows:

- loss of income through error or fraud
- insufficient funds to cover costs incurred by the Branch
- failure to deal correctly with employment matters

In the opinion of the Trustees the Branch's policies, procedures and controls are adequate to mitigate the above risks.

## **REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)**

### **GRANTS AND DONATIONS**

The Branch occasionally receives requests to make grants or donations to external organisations or to further other areas of the RSPCA's work. The committee reviews these requests at its normal meetings and decides whether the grants/donations will be made. Grants/donations to projects that will directly benefit animals in the Branch's area or to organisations that work directly with the Branch on animal welfare issues are looked on favourably. Grants/donations will only be made if the Branch has sufficient reserves not to compromise its own animal welfare work.

All grants/donations need to be authorised by RSPCA HQ. There were no grants/donations made by the Branch in the year.

### **VOLUNTEERS**

The Branch Committee relies heavily on the generosity of a dedicated group of volunteers to be able to help the animals that come into its care. Animal welfare volunteers look after the animals that come into our care until they can be rehomed and other volunteers help out at various fund raising and other activities organised for, and by, the Branch.

### **COVID-19**

The Coronavirus epidemic continued to affect the work of the Branch throughout 2021. Preparations were made in early 2021 to re-open the shop and donations started to be accepted but, due to the ongoing limitations imposed on shops and the planned closure of the shop in July 2021, it never did open again for trade. Rehoming activities did restart in 2021 but very few fundraising events were able to be organised.

### **FUTURE PLANS**

The Branch has improved and increased its social media output and plans to build on this to reach more people with messages of its animal welfare successes and appeals for funds. With no shop the Branch is facing difficult times, financially, and is looking to address this by cutting costs where it can, increasing fundraising including considering using a paid fundraiser, continuing to look for a new shop and researching closer liaisons with neighbouring Branches.

### **TRUSTEES' RESPONSIBILITIES STATEMENT**

The Branch Committee is responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

**REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE  
FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)**

The Branch Committee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounting and Reports) Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Branch Management Committee

Peter Romain, Treasurer

Approved by the Committee Members on the

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
INDEPENDENT EXAMINER'S REPORT TO THE BRANCH COMMITTEE  
FOR THE YEAR ENDED 31 DECEMBER 2021**

I report to the charity's Trustees on my examination of the accounts of RSPCA Basingstoke and Andover Branch for the year ended 31 December 2021, which are set out on pages 8 to 19.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

D L Griffin, FCA

Date

Moore (South) LLP  
Chartered Accountants  
Priory House  
Pilgrims Court  
Sydenham Road  
Guildford  
GU1 3RX

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
STATEMENT OF FINANCIAL ACTIVITIES**

	Note	Total 2021 £	Total 2020 £
<b>Income and endowments from:</b>			
Donations and Legacies	2	62,033	115,619
Other trading activities	3	7,309	32,715
Investments	4	15	206
<b>Total</b>		<u>69,357</u> =====	<u>148,540</u> =====
<b>Expenditure on:</b>			
Raising funds	5	41,522	94,306
Charitable activities	6	69,962	65,100
Other	7	2,351	1,819
<b>Total</b>		<u>113,835</u> =====	<u>161,225</u> =====
<b>Net deficit</b>		<u>(44,478)</u> _____	<u>(12,685)</u> _____
<b>Reconciliation of funds:</b>			
Total funds brought forward		146,770	159,455
<b>Total funds carried forward</b>		<u>102,292</u> =====	<u>146,770</u> =====

The financial statements were approved by the Branch Committee on the .

They were signed on its behalf by:

P. Romain

Treasurer

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
BALANCE SHEET AS AT 31 DECEMBER 2021**

	Note	2021 £	2020 £
<b>Fixed Assets</b>			
Tangible fixed assets	10		-
<b>Current Assets</b>			
Debtors	11	4,059	10,160
Cash at bank and in hand	12	103,963	173,573
		<u>108,022</u>	<u>183,733</u>
<b>Current Liabilities</b>			
Creditors: Amounts falling due within one year	13	(5,730)	(36,963)
		<u>102,292</u>	<u>146,770</u>
<b>Net Current Assets</b>		<u>102,292</u>	<u>146,770</u>
<b>Total Net Assets</b>		<u>102,292</u> =====	<u>146,770</u> =====
<b>Funds</b>			
Unrestricted funds	14	102,292 =====	146,770 =====

The financial statements were approved by the Branch Committee on the signed on its behalf by:

2022. They were

P. Romain

Treasurer

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31 DECEMBER 2021**

**1. Accounting Policies**

**a. Company Status**

The RSPCA Basingstoke and Andover Branch is an unincorporated charitable association, and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (RSPCA). The charity is registered with the Charity Commission, registered number 258321, and the RSPCA's registered number 219099. The registered office address is given in the Legal and Administrative data on page 1.

The objectives of the charity are to promote kindness and suppress cruelty to animals, in accordance with the policies of the society in their local area.

The charity constitutes a public benefit entity as defined by FRS102.

**b. Basis of Preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), Charities SORP 2019 (FRS102) second edition, and the Charities Act 2011. The disclosure requirements of section 1A of FRS102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared on a going concern basis under the historical cost convention modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency and have been rounded to the nearest pound.

**c. Income Recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income, the amount can be reliably measured and it is probable that the income will be received.

Donations and other forms of voluntary income are recognised when receivable by the charity.

Income from the shop trading is recognised when it is received. Income from donated goods is recognised when the item is sold.

Income from neutering scheme is recognised in the period the work was completed.

Gift aid is recognised in the period the donation it relates to was received.

Interest receivable from funds held on deposit is recognised in the period the charity is entitled to its receipt and can be measured reliably. This is normally on notification from the bank.

Income from government grants is recognised at fair value when the charity has entitlement, after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably.

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31 DECEMBER 2021**

**1. Accounting Policies (continued)**

Income from legacies are accounted for at the earlier of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made: or
- when a distribution is made from the estate.

Receipt of a legacy, in whole or part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

**d. Donated Goods and Time**

Donated goods are recognised as income when the item is sold.

In accordance with the Charities SORP (FRS102) second edition the general volunteer time is not recognised.

**e. Expenditure Recognition**

All expenditure includes unrecoverable VAT and is accounted for on an accruals basis. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the obligation can be measured reliably.

Expenditure on raising funds includes all costs related to the running of the shop and fund raising.

Expenditure on charitable activities includes costs of looking after and rehoming animals. The cost of looking after animals includes veterinary costs, neutering costs, boarding costs and rehoming costs including salary of rehoming officer.

Other costs include all costs involving the public accountability of the charity and its compliance with regulation and good practice.

**f. Support Costs**

Support costs are those functions that assist the work of the charity, but do not directly undertake charitable activities. The support costs are allocated directly between the provision of care for animals and the running of the shop.

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31 DECEMBER 2021**

**1. Accounting Policies (continued)**

**g. Tangible Fixed Assets and Depreciation**

Individual fixed assets costing £250 or more are capitalised at cost.

Depreciation is calculated as to write off the cost of an asset, less its estimated residual value, over the useful economic life of the asset at the following rates:

Motor vehicles	25% straight line
Office equipment	25% straight line

**h. Debtors**

Trade and other debtors are recorded at settlement amount. Prepayments are valued at the amounts prepaid at balance sheet date.

**i. Cash at Bank and in Hand**

Cash at bank and in hand includes cash and short term highly liquid investments with short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**j. Creditors**

Trade and other creditors are recognised when the charity has a present obligation resulting from past events and can be measured or estimated reliably. Creditors are recognised at their settlement amounts.

**k. Financial Instruments**

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**l. Retirement Benefits**

The charity contributes to the separately administered defined contribution scheme, whose assets are held separately from the charity. Payments to the scheme are charged to the Statement of Financial Activities as they fall due.

**m. Funds**

Unrestricted reserves are funds that can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated funds are unrestricted funds of the charity which the Trustees have decided, at their discretion, to set aside for a specific purpose.

Restricted reserves are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2021**

1. **Accounting Policies (continued)**

n. **Judgements and key sources of estimation uncertainty**

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There are no judgements or estimates to note that affect these accounts.

2. **Donations and Legacies**

	<b>Unrestricted Total</b>	<b>Total</b>
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Cat re-homing donations	4,585	4,651
Dog re-homing animal donations	9,230	4,990
Donations	30,869	30,291
Collecting boxes	36	76
Legacies	-	45,000
Government grants	17,313	30,611
	<u>62,033</u>	<u>115,619</u>
	=====	=====

Included in government grants is £12,857 (2020 - £27,000) council grants and £4,456 (2020 - £3,611) for furloughed staff.

There was no restricted income in 2020 or 2021.

3. **Trading Activities**

	<b>Total</b>	<b>Total</b>
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Shop takings – Basingstoke	237	27,654
Neutering scheme	3,108	2,872
Income from fundraising events	3,964	2,189
	<u>7,309</u>	<u>32,715</u>
	=====	=====

There was no restricted income in 2020 or 2021.

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2021**

**4. Investment Income**

	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Bank interest	15 =====	206 =====

There was no restricted bank interest in 2020 or 2021.

**5. Raising Funds**

	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Shop Expenses		
- Rent	12,478	20,750
- Salaries	22,951	27,346
- Refurbishment costs	5,628	3,115
- Heat, light & telephone	(634)	3,649
- Vehicle running costs	1,712	1,804
- Insurance	529	1,671
- Stationery	-	53
- Credit/debit card machine fees	155	310
- Other	1,234	4,483
- Dilapidations	(2,531)	30,000
	<u>41,522</u>	<u>93,181</u>
Administration fee re legacies	-	1,125
	<u>41,522</u> =====	<u>94,306</u> =====

There were no restricted expenses in 2020 or 2021.

**6. Charitable Activities**

	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Cat expenses	18,557	21,240
Dog expenses	25,379	18,310
Other animal expenses	-	48
Neutering scheme expenses	6,793	7,595
Homing co-ordination	18,682	17,856
Regional contribution	551	51
	<u>69,962</u> =====	<u>65,100</u> =====

There were no restricted expenses in 2020 or 2021.

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31 DECEMBER 2021**

**7. Other Costs**

	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Independent Examiner fee	1,500	1,400
Committee meetings & office expenses	851	419
Total	<u>2,351</u> =====	<u>1,819</u> =====

There were no restricted costs in 2020 or 2021.

These other costs represent the governance costs of the charity.

**8. Salaries and National Insurance Costs**

	<b>2021 £</b>	<b>2020 £</b>
Salaries paid	37,091	40,977
Pension	647	592
	<u>37,738</u> =====	<u>41,569</u> =====

The average number of staff in the year was 3 (2020 – 3).

No employee received total remuneration of more than £60,000 (2020 – None).

None of the management committee received any remuneration in the year (2020– £Nil).

Amounts can be reimbursed to committee members when reasonable, authorised expenses are wholly necessarily incurred in the performance of their duties as Trustees. In the year, 1 (2020 – 2) committee member received expenses of £20 for sundry items (2020 - £814 for laptop batteries and miscellaneous shop items).

**9. Lease Commitments**

The shop lease is in the name of the branch. The lease runs from 17 May 2012 until 16 May 2022 at annual rent of £20,750 with an initial review after 5 years. The charity gave notice and the lease was terminated on 31 July 2021.

The total future minimum lease payments under non-cancellable operating leases are as follows:

	<b>2021 £</b>	<b>2020 £</b>
Not later than one year	-	12,104
	<u>-</u> =====	<u>12,104</u> =====

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2021**

**10. Tangible Fixed Assets**

	<b>Motor Van</b> £	<b>Office Equipment</b> £	<b>Total</b> £
<b>Cost</b>			
Balance at 1 January 2021 and 31 December 2021	12,148 =====	2,295 =====	14,443 =====
<b>Depreciation</b>			
Balance at 1 January 2021 and 31 December 2021	12,148 =====	2,295 =====	14,443 =====
<b>Net book values:</b>			
31 December 2021	- =====	- =====	- =====
31 December 2020	- =====	- =====	- =====

**11. Debtors**

	<b>2021</b> £	<b>2020</b> £
VAT recoverable	2,520	2,926
Sundry debtors	1,539	1,271
Prepaid rent	-	5,188
HMRC Gift Aid	-	775
	<u>4,059</u> =====	<u>10,160</u> =====

**12. Cash at Bank and in Hand**

	<b>2021</b> £	<b>2020</b> £
Current account	1,301	3,277
Current account - Shop	941	1,497
Current account - Card machine	22	108
Deposit account	101,523	167,933
Petty cash	176	758
	<u>103,963</u> =====	<u>173,573</u> =====

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2021**

**13. Creditors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade creditors	4,163	5,252
Shop creditors	117	311
Accrual	1,450	31,400
	<u>5,730</u>	<u>36,963</u>
	=====	=====

**14. Funds**

	<b>Opening</b>				<b>Closing</b>
	<b>Balance</b>	<b>Income</b>	<b>Expenses</b>	<b>Transfers</b>	<b>Balance</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>General</b>	95,872	66,248	(87,052)	(35,047)	40,021
<b>Designated</b>					
- Shop fund	19,628	-	(5,628)	16,000	30,000
- Van fund	10,270	1	-	-	10,271
- Rehoming co-ordinator	14,000	-	(14,362)	15,362	15,000
- Neutering scheme	7,000	3,108	(6,793)	3,685	7,000
	<u>146,770</u>	<u>69,357</u>	<u>(113,835)</u>	<u>-</u>	<u>102,292</u>
	=====	=====	=====	=====	=====

**Designated Funds**

On 31 July 2021 the lease on the shop was surrendered with the costs for dilapidations met by the £30,000 accrued from the previous year. The new shop fund was designated to provide funds to establish a new charity shop.

The van replacement fund income relates to allocation of interest by the Trustees.

The rehoming co-ordinator fund income relates to the allocation of interest and monies transferred from general fund to provide for the salary cost of the rehoming co-ordinator.

The neutering scheme is an important aspect of the charity's work and monies are set aside periodically from general funds to ensure the project continues. In the year the expenses were greater than the income received from members of the public benefitting from the scheme.

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2021**

**14. Funds (continued)****Funds for year ended 31 December 2020**

	<b>Opening Balance £</b>	<b>Income £</b>	<b>Expenses £</b>	<b>Transfers £</b>	<b>Closing Balance £</b>
<b>General</b>	75,516	145,594	(106,292)	(18,946)	95,872
<b>Designated</b>					
- Shop refurbishment fund	52,682	61	(33,115)	-	19,628
- Van fund	10,257	13	-	-	10,270
- Rehoming co-ordinator	14,000	-	(14,223)	14,223	14,000
- Neutering scheme	7,000	2,872	(7,595)	4,723	7,000
	<u>159,455</u> =====	<u>148,540</u> =====	<u>(161,225)</u> =====	<u>-</u> =====	<u>146,770</u> =====

**15. Funds Analysis**

	<b>Fixed Assets £</b>	<b>Net Current Assets £</b>	<b>2021 Total £</b>
<b>Unrestricted</b>			
General	-	40,021	40,021
Shop refurbishment	-	30,000	30,000
Van	-	10,271	10,271
Rehoming – Co-ordination	-	15,000	15,000
Neutering	-	7,000	7,000
	<u>-</u> =====	<u>102,292</u> =====	<u>102,292</u> =====

**Fund analysis for the year ended 31 December 2020**

	<b>Fixed Assets £</b>	<b>Net Current Assets £</b>	<b>2020 Total £</b>
<b>Unrestricted</b>			
General	-	95,872	95,872
Shop refurbishment	-	19,628	19,628
Van	-	10,270	10,270
Rehoming – Co-ordination	-	14,000	14,000
Neutering	-	7,000	7,000
	<u>-</u> =====	<u>146,770</u> =====	<u>146,770</u> =====

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31 DECEMBER 2021**

**16. Related Party Transactions**

The charity is a branch of RSPCA, and is entitled to a share of door to door collections made by head office. The total received in the year was £24,134 (2020 - £25,173).

Up to the 31<sup>st</sup> March 2021 head office was responsible for the submission of the VAT returns and the Branch provided quarterly figures to head office for this. From the 1<sup>st</sup> April 2021 the Branch became responsible for its own VAT returns under a new VAT registration number separate from head office.

**RSPCA BASINGSTOKE &  
ANDOVER BRANCH**

**TRUSTEES REPORT AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
31 DECEMBER 2021**

**Moore (South) LLP  
Chartered Accountants  
Priory House  
Pilgrims Court  
Sydenham Road  
Guildford  
Surrey  
GU1 3RX**

# **RSPCA BASINGSTOKE AND ANDOVER BRANCH**

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## **RSPCA BASINGSTOKE AND ANDOVER BRANCH**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

#### **BRANCH MANAGEMENT COMMITTEE**

Kerri Swinfield	Chair
Peter Romain	Treasurer
Andy Smith	Secretary
Michael Howard-Sorrell	Member
Daniel Hubert	Member
Di Braund	Member (resigned 19 Jul 2021)
Lou Braham	Member
Alice Lloyd-Murray	Member (resigned 25 Sep 2021)
Sarah Young	Member (co-opted 25 Feb 2021)
Lynne Romain	Member (elected 25 Sep 2021, resigned 01 Dec 2021)
Vivien El Felah	Member (co-opted 22 Nov 2021)
Ron Mulholland	Member (co-opted 17 Jan 2022)

**CHARITY REGISTRATION NUMBER:** 258321

#### **REGISTERED OFFICE:**

31 Saxon Way  
Basingstoke  
Hampshire  
RG24 8SA

#### **INDEPENDENT EXAMINER:**

Danielle Griffin FCA  
Moore (South) LLP  
Priory House  
Pilgrims Court  
Sydenham Road  
Guildford  
Surrey GU1 3RX

#### **BANKERS:**

Barclays Bank  
Basingstoke Branch  
North Hampshire Group  
PO Box 71  
Basingstoke  
Hampshire RG21 7LY

#### **SOLICITOR:**

Wills Chandler  
76 Bounty Road  
Basingstoke  
Hampshire RG21 3BZ

## **REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE FOR THE YEAR ENDED 31 DECEMBER 2021**

The Branch Committee present their financial statements for the year ended 31 December 2021.

### **PRINCIPAL OBJECTS AND OBJECTS FOR THE PUBLIC BENEFIT**

The principal objects of the Branch are to promote the animal welfare objectives of the Royal Society for the Prevention of Cruelty to Animals (RSPCA) in the Basingstoke and Andover Districts including the re-homing of stray or unwanted animals. Also to work with other Branches and regional headquarters operating with the same objectives.

The Basingstoke & Andover Branch of the RSPCA is an unincorporated charitable association and a separately registered branch of the RSPCA (the Society), carrying out its direct animal welfare work in the Basingstoke and Andover areas.

The objects of the Branch are to promote kindness and suppress cruelty to animals by all lawful means - with particular reference to the area of the Branch, in accordance with the policies of the Society.

The Trustees have reviewed the outcomes and achievements of our objectives and activities for the year to ensure that they remain focused on our charitable aims and continue to deliver benefits to the public.

We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Under the Charities Act 2011 the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of 2006 indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole.

The Branch's animal welfare work, although local in nature, benefits society at large and also aims to help people in need with the care of their animals.

The following sections of this report highlight the Branch's main activities and clearly demonstrate the benefits provided to the public

### **LEGAL AND ADMINISTRATIVE DETAILS**

The Branch operates in accordance with Branch Rules, revised in 2020 and periodically reviewed by the Head Office of the RSPCA. As a registered charity, the Branch must conform with relevant legislation and related authoritative documents issued by the Charities Commission.

The Branch's registration number is 258321 and the main charity's registered number is 219099.

### **BRANCH MANAGEMENT COMMITTEE**

At every Annual General Meeting of the Branch, a new Branch Committee is elected from the members of the Branch to carry on the work for the ensuing year. The Branch Committee consists of not less than seven or more than fourteen elected members. The elected Branch Committee can also decide to co-opt up to a maximum of three persons onto the Committee.

## **REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)**

### **BRANCH MANAGEMENT COMMITTEE (continued)**

The following served on the Committee for the complete year unless otherwise indicated:

Kerri Swinfield	Chair
Peter Romain	Treasurer
Andy Smith	Secretary
Michael Howard-Sorrell	Member
Daniel Hubert	Member
Lou Braham	Member
Di Braund	Member (resigned 19 July 2021)
Alice Lloyd-Murray	Member (resigned 25 Sep 2021)
Sarah Young	Member (co-opted 25 Feb 2021)
Lynne Romain	Member (elected 25 Sep 2021, resigned 01 Dec 2021)
Vivien El Felah	Member (co-opted 22 Nov 2021)
Ron Mulholland	Member (co-opted 17 Jan 2022)

### **RECRUITMENT AND APPOINTMENT OF BRANCH COMMITTEE MEMBERS**

The Branch Committee seeks to recruit new members to balance various skills required to manage the charity.

### **INDUCTION AND TRAINING OF COMMITTEE MEMBERS**

All new members are welcomed onto the committee and spend time meeting the other members and the staff to understand the operations of the charity. Training is, by necessity, tailored to individual needs depending on the knowledge gaps and experience of the individual involved.

### **FINANCIAL REVIEW**

The main financial news of 2022 is that the Branch's expenditure exceeded its income by £44,478 (2020 - £12,685).

The decrease of donation and legacy income of £53,586 was due mainly to the receipt of a legacy of £45,000 in 2020 and a reduction in Council Coronavirus grants to £13,298. Eighteen cats fewer but eight dogs more were rehomed than in 2020. Cat donations stayed steady and dog donations increased by £4,240 helped by an increase in rehoming charges implemented in November 2021. Other donations stayed steady with the neutering scheme income slightly higher (£236) after an increase in the cost of vouchers implemented in March 2021. Fundraising increased by £1,775 with Pets at Home fundraising and poppy sales contributing the most.

The charity shop income dropped to almost nothing (£237) compared with 2020 (£27,654) as the shop did not open in 2021. Government Covid grants, furlough reclaims and the return of £2,531 accrued in 2020 as the exit costs from the shop were not as high as expected reduced the overall loss.

General expenditure increased by £4,862 with a reduction in cat expenses of £2,683 offset by an increase in dog expenses of £7,069. Shop expenses, however, decreased mainly as rent and salaries reduced but also as the cost of leaving the shop had been accrued from the previous year.

**REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE  
FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)**

**POLICY FOR RESERVES**

The aim of the Branch is to use as much of its incoming resources as possible to fund the animal welfare activities that it undertakes. A number of designated reserves have been identified as detailed below. All other funds are available for animal welfare work.

<b>Reserve</b>	<b>Amount</b>	<b>Policy</b>
Neutering Scheme	£7,000	The neutering scheme fund is an important part of the Branch's work and the income is set aside to cover the costs incurred. The Trustees transfer monies from the general fund keep the scheme funded for a rolling year.
Shop Fund	£30,000	On 31 July 2021 the lease on the shop was surrendered with the costs for dilapidations met by the £30,000 accrued from the previous year. The new shop fund was designated to provide funds to establish a new charity shop.
Van Fund	£10,271	The van fund is maintained to provide funds for the van costs, and this is increased each year by transfer of funds from the shop profits which are included in general reserves. The fund did not increase in 2021 as there was no shop profit. The fund is also allowed to accumulate funds to fund the replacement of the van.
Rehoming Co-ordinator	£15,000	The fund for the rehoming co-ordinator is maintained by transfer of funds by the Trustees from the general reserves to cover the wage costs for a rolling year.

The Trustees aim to hold sufficient unrestricted funds, excluding those designated, to cover running costs for a period of at least 2 months, which amounts to £15,000. As present the unrestricted funds total £40,021 and any additional funds are held for unforeseen costs.

**RISK MANAGEMENT**

The Branch Committee has identified the major risks it faces as follows:

- loss of income through error or fraud
- insufficient funds to cover costs incurred by the Branch
- failure to deal correctly with employment matters

In the opinion of the Trustees the Branch's policies, procedures and controls are adequate to mitigate the above risks.

## **REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)**

### **GRANTS AND DONATIONS**

The Branch occasionally receives requests to make grants or donations to external organisations or to further other areas of the RSPCA's work. The committee reviews these requests at its normal meetings and decides whether the grants/donations will be made. Grants/donations to projects that will directly benefit animals in the Branch's area or to organisations that work directly with the Branch on animal welfare issues are looked on favourably. Grants/donations will only be made if the Branch has sufficient reserves not to compromise its own animal welfare work.

All grants/donations need to be authorised by RSPCA HQ. There were no grants/donations made by the Branch in the year.

### **VOLUNTEERS**

The Branch Committee relies heavily on the generosity of a dedicated group of volunteers to be able to help the animals that come into its care. Animal welfare volunteers look after the animals that come into our care until they can be rehomed and other volunteers help out at various fund raising and other activities organised for, and by, the Branch.

### **COVID-19**

The Coronavirus epidemic continued to affect the work of the Branch throughout 2021. Preparations were made in early 2021 to re-open the shop and donations started to be accepted but, due to the ongoing limitations imposed on shops and the planned closure of the shop in July 2021, it never did open again for trade. Rehoming activities did restart in 2021 but very few fundraising events were able to be organised.

### **FUTURE PLANS**

The Branch has improved and increased its social media output and plans to build on this to reach more people with messages of its animal welfare successes and appeals for funds. With no shop the Branch is facing difficult times, financially, and is looking to address this by cutting costs where it can, increasing fundraising including considering using a paid fundraiser, continuing to look for a new shop and researching closer liaisons with neighbouring Branches.

### **TRUSTEES' RESPONSIBILITIES STATEMENT**

The Branch Committee is responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

**REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE  
FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)**

The Branch Committee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounting and Reports) Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Branch Management Committee

Peter Romain, Treasurer

Approved by the Committee Members on the

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
INDEPENDENT EXAMINER'S REPORT TO THE BRANCH COMMITTEE  
FOR THE YEAR ENDED 31 DECEMBER 2021**

I report to the charity's Trustees on my examination of the accounts of RSPCA Basingstoke and Andover Branch for the year ended 31 December 2021, which are set out on pages 8 to 19.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

D L Griffin, FCA

Date

Moore (South) LLP  
Chartered Accountants  
Priory House  
Pilgrims Court  
Sydenham Road  
Guildford  
GU1 3RX

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
STATEMENT OF FINANCIAL ACTIVITIES**

	Note	Total 2021 £	Total 2020 £
<b>Income and endowments from:</b>			
Donations and Legacies	2	62,033	115,619
Other trading activities	3	7,309	32,715
Investments	4	15	206
<b>Total</b>		<u>69,357</u> =====	<u>148,540</u> =====
<b>Expenditure on:</b>			
Raising funds	5	41,522	94,306
Charitable activities	6	69,962	65,100
Other	7	2,351	1,819
<b>Total</b>		<u>113,835</u> =====	<u>161,225</u> =====
<b>Net deficit</b>		<u>(44,478)</u> _____	<u>(12,685)</u> _____
<b>Reconciliation of funds:</b>			
Total funds brought forward		146,770	159,455
<b>Total funds carried forward</b>		<u>102,292</u> =====	<u>146,770</u> =====

The financial statements were approved by the Branch Committee on the .

They were signed on its behalf by:

P. Romain

Treasurer

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
BALANCE SHEET AS AT 31 DECEMBER 2021**

	Note	2021 £	2020 £
<b>Fixed Assets</b>			
Tangible fixed assets	10		-
<b>Current Assets</b>			
Debtors	11	4,059	10,160
Cash at bank and in hand	12	103,963	173,573
		<u>108,022</u>	<u>183,733</u>
<b>Current Liabilities</b>			
Creditors: Amounts falling due within one year	13	(5,730)	(36,963)
		<u>102,292</u>	<u>146,770</u>
<b>Net Current Assets</b>		<u>102,292</u>	<u>146,770</u>
<b>Total Net Assets</b>		<u>102,292</u> =====	<u>146,770</u> =====
<b>Funds</b>			
Unrestricted funds	14	102,292 =====	146,770 =====

The financial statements were approved by the Branch Committee on the signed on its behalf by:

2022. They were

P. Romain

Treasurer

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31 DECEMBER 2021**

**1. Accounting Policies**

**a. Company Status**

The RSPCA Basingstoke and Andover Branch is an unincorporated charitable association, and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (RSPCA). The charity is registered with the Charity Commission, registered number 258321, and the RSPCA's registered number 219099. The registered office address is given in the Legal and Administrative data on page 1.

The objectives of the charity are to promote kindness and suppress cruelty to animals, in accordance with the policies of the society in their local area.

The charity constitutes a public benefit entity as defined by FRS102.

**b. Basis of Preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), Charities SORP 2019 (FRS102) second edition, and the Charities Act 2011. The disclosure requirements of section 1A of FRS102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared on a going concern basis under the historical cost convention modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency and have been rounded to the nearest pound.

**c. Income Recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income, the amount can be reliably measured and it is probable that the income will be received.

Donations and other forms of voluntary income are recognised when receivable by the charity.

Income from the shop trading is recognised when it is received. Income from donated goods is recognised when the item is sold.

Income from neutering scheme is recognised in the period the work was completed.

Gift aid is recognised in the period the donation it relates to was received.

Interest receivable from funds held on deposit is recognised in the period the charity is entitled to its receipt and can be measured reliably. This is normally on notification from the bank.

Income from government grants is recognised at fair value when the charity has entitlement, after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably.

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31 DECEMBER 2021**

**1. Accounting Policies (continued)**

Income from legacies are accounted for at the earlier of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made: or
- when a distribution is made from the estate.

Receipt of a legacy, in whole or part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

**d. Donated Goods and Time**

Donated goods are recognised as income when the item is sold.

In accordance with the Charities SORP (FRS102) second edition the general volunteer time is not recognised.

**e. Expenditure Recognition**

All expenditure includes unrecoverable VAT and is accounted for on an accruals basis. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the obligation can be measured reliably.

Expenditure on raising funds includes all costs related to the running of the shop and fund raising.

Expenditure on charitable activities includes costs of looking after and rehoming animals. The cost of looking after animals includes veterinary costs, neutering costs, boarding costs and rehoming costs including salary of rehoming officer.

Other costs include all costs involving the public accountability of the charity and its compliance with regulation and good practice.

**f. Support Costs**

Support costs are those functions that assist the work of the charity, but do not directly undertake charitable activities. The support costs are allocated directly between the provision of care for animals and the running of the shop.

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31 DECEMBER 2021**

**1. Accounting Policies (continued)**

**g. Tangible Fixed Assets and Depreciation**

Individual fixed assets costing £250 or more are capitalised at cost.

Depreciation is calculated as to write off the cost of an asset, less its estimated residual value, over the useful economic life of the asset at the following rates:

Motor vehicles	25% straight line
Office equipment	25% straight line

**h. Debtors**

Trade and other debtors are recorded at settlement amount. Prepayments are valued at the amounts prepaid at balance sheet date.

**i. Cash at Bank and in Hand**

Cash at bank and in hand includes cash and short term highly liquid investments with short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**j. Creditors**

Trade and other creditors are recognised when the charity has a present obligation resulting from past events and can be measured or estimated reliably. Creditors are recognised at their settlement amounts.

**k. Financial Instruments**

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**l. Retirement Benefits**

The charity contributes to the separately administered defined contribution scheme, whose assets are held separately from the charity. Payments to the scheme are charged to the Statement of Financial Activities as they fall due.

**m. Funds**

Unrestricted reserves are funds that can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated funds are unrestricted funds of the charity which the Trustees have decided, at their discretion, to set aside for a specific purpose.

Restricted reserves are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2021**

1. **Accounting Policies (continued)**

n. **Judgements and key sources of estimation uncertainty**

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There are no judgements or estimates to note that affect these accounts.

2. **Donations and Legacies**

	<b>Unrestricted Total</b>	<b>Total</b>
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Cat re-homing donations	4,585	4,651
Dog re-homing animal donations	9,230	4,990
Donations	30,869	30,291
Collecting boxes	36	76
Legacies	-	45,000
Government grants	17,313	30,611
	<u>62,033</u>	<u>115,619</u>
	=====	=====

Included in government grants is £12,857 (2020 - £27,000) council grants and £4,456 (2020 - £3,611) for furloughed staff.

There was no restricted income in 2020 or 2021.

3. **Trading Activities**

	<b>Total</b>	<b>Total</b>
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Shop takings – Basingstoke	237	27,654
Neutering scheme	3,108	2,872
Income from fundraising events	3,964	2,189
	<u>7,309</u>	<u>32,715</u>
	=====	=====

There was no restricted income in 2020 or 2021.

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31 DECEMBER 2021**

**4. Investment Income**

	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Bank interest	15 =====	206 =====

There was no restricted bank interest in 2020 or 2021.

**5. Raising Funds**

	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Shop Expenses		
- Rent	12,478	20,750
- Salaries	22,951	27,346
- Refurbishment costs	5,628	3,115
- Heat, light & telephone	(634)	3,649
- Vehicle running costs	1,712	1,804
- Insurance	529	1,671
- Stationery	-	53
- Credit/debit card machine fees	155	310
- Other	1,234	4,483
- Dilapidations	(2,531)	30,000
	<u>41,522</u>	<u>93,181</u>
Administration fee re legacies	-	1,125
	<u>41,522</u> =====	<u>94,306</u> =====

There were no restricted expenses in 2020 or 2021.

**6. Charitable Activities**

	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Cat expenses	18,557	21,240
Dog expenses	25,379	18,310
Other animal expenses	-	48
Neutering scheme expenses	6,793	7,595
Homing co-ordination	18,682	17,856
Regional contribution	551	51
	<u>69,962</u> =====	<u>65,100</u> =====

There were no restricted expenses in 2020 or 2021.

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2021**

**7. Other Costs**

	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Independent Examiner fee	1,500	1,400
Committee meetings & office expenses	851	419
Total	<u>2,351</u> =====	<u>1,819</u> =====

There were no restricted costs in 2020 or 2021.

These other costs represent the governance costs of the charity.

**8. Salaries and National Insurance Costs**

	<b>2021 £</b>	<b>2020 £</b>
Salaries paid	37,091	40,977
Pension	647	592
	<u>37,738</u> =====	<u>41,569</u> =====

The average number of staff in the year was 3 (2020 – 3).

No employee received total remuneration of more than £60,000 (2020 – None).

None of the management committee received any remuneration in the year (2020– £Nil).

Amounts can be reimbursed to committee members when reasonable, authorised expenses are wholly necessarily incurred in the performance of their duties as Trustees. In the year, 1 (2020 – 2) committee member received expenses of £20 for sundry items (2020 - £814 for laptop batteries and miscellaneous shop items).

**9. Lease Commitments**

The shop lease is in the name of the branch. The lease runs from 17 May 2012 until 16 May 2022 at annual rent of £20,750 with an initial review after 5 years. The charity gave notice and the lease was terminated on 31 July 2021.

The total future minimum lease payments under non-cancellable operating leases are as follows:

	<b>2021 £</b>	<b>2020 £</b>
Not later than one year	-	12,104
	<u>-</u> =====	<u>12,104</u> =====

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2021**

**10. Tangible Fixed Assets**

	<b>Motor Van</b>	<b>Office</b>	<b>Total</b>
	<b>£</b>	<b>Equipment</b>	<b>£</b>
		<b>£</b>	
<b>Cost</b>			
Balance at 1 January 2021 and 31 December 2021	12,148	2,295	14,443
	=====	=====	=====
<b>Depreciation</b>			
Balance at 1 January 2021 and 31 December 2021	12,148	2,295	14,443
	=====	=====	=====
<b>Net book values:</b>			
31 December 2021	-	-	-
	=====	=====	=====
31 December 2020	-	-	-
	=====	=====	=====

**11. Debtors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
VAT recoverable	2,520	2,926
Sundry debtors	1,539	1,271
Prepaid rent	-	5,188
HMRC Gift Aid	-	775
	-----	-----
	4,059	10,160
	=====	=====

**12. Cash at Bank and in Hand**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Current account	1,301	3,277
Current account - Shop	941	1,497
Current account - Card machine	22	108
Deposit account	101,523	167,933
Petty cash	176	758
	-----	-----
	103,963	173,573
	=====	=====

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2021**

**13. Creditors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade creditors	4,163	5,252
Shop creditors	117	311
Accrual	1,450	31,400
	<u>5,730</u>	<u>36,963</u>
	=====	=====

**14. Funds**

	<b>Opening</b>				<b>Closing</b>
	<b>Balance</b>	<b>Income</b>	<b>Expenses</b>	<b>Transfers</b>	<b>Balance</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>General</b>	95,872	66,248	(87,052)	(35,047)	40,021
<b>Designated</b>					
- Shop fund	19,628	-	(5,628)	16,000	30,000
- Van fund	10,270	1	-	-	10,271
- Rehoming co-ordinator	14,000	-	(14,362)	15,362	15,000
- Neutering scheme	7,000	3,108	(6,793)	3,685	7,000
	<u>146,770</u>	<u>69,357</u>	<u>(113,835)</u>	<u>-</u>	<u>102,292</u>
	=====	=====	=====	=====	=====

**Designated Funds**

On 31 July 2021 the lease on the shop was surrendered with the costs for dilapidations met by the £30,000 accrued from the previous year. The new shop fund was designated to provide funds to establish a new charity shop.

The van replacement fund income relates to allocation of interest by the Trustees.

The rehoming co-ordinator fund income relates to the allocation of interest and monies transferred from general fund to provide for the salary cost of the rehoming co-ordinator.

The neutering scheme is an important aspect of the charity's work and monies are set aside periodically from general funds to ensure the project continues. In the year the expenses were greater than the income received from members of the public benefitting from the scheme.

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2021**

**14. Funds (continued)****Funds for year ended 31 December 2020**

	<b>Opening Balance £</b>	<b>Income £</b>	<b>Expenses £</b>	<b>Transfers £</b>	<b>Closing Balance £</b>
<b>General</b>	75,516	145,594	(106,292)	(18,946)	95,872
<b>Designated</b>					
- Shop refurbishment fund	52,682	61	(33,115)	-	19,628
- Van fund	10,257	13	-	-	10,270
- Rehoming co-ordinator	14,000	-	(14,223)	14,223	14,000
- Neutering scheme	7,000	2,872	(7,595)	4,723	7,000
	<u>159,455</u> =====	<u>148,540</u> =====	<u>(161,225)</u> =====	<u>-</u> =====	<u>146,770</u> =====

**15. Funds Analysis**

	<b>Fixed Assets £</b>	<b>Net Current Assets £</b>	<b>2021 Total £</b>
<b>Unrestricted</b>			
General	-	40,021	40,021
Shop refurbishment	-	30,000	30,000
Van	-	10,271	10,271
Rehoming – Co-ordination	-	15,000	15,000
Neutering	-	7,000	7,000
	<u>-</u> =====	<u>102,292</u> =====	<u>102,292</u> =====

**Fund analysis for the year ended 31 December 2020**

	<b>Fixed Assets £</b>	<b>Net Current Assets £</b>	<b>2020 Total £</b>
<b>Unrestricted</b>			
General	-	95,872	95,872
Shop refurbishment	-	19,628	19,628
Van	-	10,270	10,270
Rehoming – Co-ordination	-	14,000	14,000
Neutering	-	7,000	7,000
	<u>-</u> =====	<u>146,770</u> =====	<u>146,770</u> =====

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31 DECEMBER 2021**

**16. Related Party Transactions**

The charity is a branch of RSPCA, and is entitled to a share of door to door collections made by head office. The total received in the year was £24,134 (2020 - £25,173).

Up to the 31<sup>st</sup> March 2021 head office was responsible for the submission of the VAT returns and the Branch provided quarterly figures to head office for this. From the 1<sup>st</sup> April 2021 the Branch became responsible for its own VAT returns under a new VAT registration number separate from head office.

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# Accounts

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**RSPCA  
BASINGSTOKE & ANDOVER  
BRANCH**

2020  
ANNUAL REPORT

<https://www.rspca.org.uk/local/basingstoke-and-andover-branch/>

enquiries@rspca-basingstokeandover.org.uk

**RSPCA BASINGSTOKE & ANDOVER BRANCH**

**Agenda for the Annual General Meeting of the  
Basingstoke & Andover Branch**

**Date: Saturday 25 September 2021**

1. Opening Address and Welcome
2. Apologies for Absence
3. Adoption of Minutes of last Annual General Meeting (n.b. no meeting in 2020)
4. Matters Arising
5. To Receive the Accounts for the 2019 and 2020 Financial Years
6. Appointment of Auditor/Independent Examiner
7. To Receive the Committee's Report for 2019 and 2020
8. Committee Election
9. Consideration of Resolutions
10. Any Other Business

## RSPCA BASINGSTOKE & ANDOVER BRANCH

**Minutes of the Annual General Meeting held on Saturday 8 June 2019  
Held at 11:00 am at The Osborne Room, Viables Community Centre, The  
Harrow Way, Basingstoke, RG22 4BJ**

**Present:**       **2018/19 Committee members:**  
Kerri Swinfield (Chair)  
Peter Romain (Treasurer)  
Michael Howard-Sorrell  
Dan Hubert  
Sarah Stoneman  
Andy Smith (Secretary)  
**Members:**  
Lou Braham  
Noel Took  
**Other Attendees**  
Mandy James – Rehoming Coordinator  
Suzie Stratton - BSS

**1. Welcome & Introduction**

Kerri Swinfield welcomed everyone to the meeting.

**2. Apologies for absence**

Fran Aries and Di Braund had sent apologies

**3. Adoption of Minutes of the last Annual General Meeting**

The minutes of the AGM held on Saturday 14th July 2018 were agreed as a correct record - proposed by Peter Romain and seconded by Sarah Stoneman.

**4. Matters arising**

None.

**5. Annual Accounts 2018**

The Treasurer reported that the Branch's income exceeded its expenditure by £4,319. (In 2017 income exceeded expenditure by £2,210). Although overall income increased by 3% this was offset by an increase of 8% in expenditure. The main contributor to the increase in income were dog homing donations and the receipt of a small legacy. But the charity shop income decreased by 4%.

The accounts were formally adopted – proposed by Kerri Swinfield, seconded by Peter Romain, and agreed unanimously.

**6. Appointment of Auditor/Independent Examiner**

The Treasurer proposed that the Independent Examiners, Moore Stephens (Guildford) LLP, continue to be used as the independent examiners for the Branch. This was seconded by Kerri Swinfield and passed unanimously.

**7. Committee's report**

The key priority for the Committee in 2018 was the Shop. Income continued to decline and there were also two changes of Manager. The Committee had also run a programme of fund-raising events, as well as focusing on governance and management activities to meet the increasing demands of the Charity Commission.

## **RSPCA BASINGSTOKE & ANDOVER BRANCH**

### **8. Election of Committee**

- Three Trustees (Annie Moynihan, Jo Hampson, and Karl Hampson) had resigned since the last AGM and Su Pond had decided not to stand for re-election. The outgoing Committee were grateful to all of them for their contribution.
- Nine members had submitted properly proposed and seconded nominations for the Branch Committee. The following were duly elected to the Committee: Fran Aries, Lou Braham, Dianne Braund, Michael Howard-Sorrell, Dan Hubert, Peter Romain, Andy Smith, Sarah Stoneman, and Kerri Swinfield.

### **9. Consideration of Resolutions**

None received

### **10. Any other business**

- There was a short discussion on animal welfare and shop matters
- The meeting noted the recent passing of Bernie Rouse, a long serving volunteer in the Basingstoke shop.

**Andy Smith**  
**Branch Secretary**

**Kerri Swinfield**  
**Branch Chair**

## **RSPCA BASINGSTOKE & ANDOVER BRANCH**

Welcome to the 2020 Annual report of the Basingstoke & Andover Branch of the RSPCA.

### **Committee News**

There were several changes to the Committee during 2020, with Fran Aries and Kate Byrne stepping down in May. We are grateful for their contribution. Because of COVID-19 there was no AGM and consequently no Trustee elections in 2020. But we co-opted Alice Lloyd Murray onto the Committee

For the Branch – as for everyone – the dominating influence in 2021 was COVID19. This caused massive disruption to the work of the RSPCA in general and the Branch in particular. The Branch was forced to suspend rehoming activities, close our charity shop, and cancel other fundraising events to protect the health and safety of our staff and volunteers. The Trustees put several measures in place during the pandemic to ensure that animals needing our care were dealt with, the shop was ready to reopen as soon as it was safe to do so, and the Branch's finances were protected. This included keeping our rehoming coordinator employed, furloughing our shop staff, and receiving a local authority grant. The shop closure was also an opportunity to test a new eBay sales channel and to carry out some much-needed maintenance work on the shop premises.

The pandemic also made us think more widely about our overall approach to income generation. Aside from the shop and one-off legacies our funding has typically come from street collections. COVID-19 has exacerbated the problem as we have been unable to hold any events. Moreover, it has proved increasingly difficult to interest people in charities and activities that are not COVID related. We have considered – but put on ice for now - the idea of recruiting a paid fund-raising officer to help us inject new ideas and professionalism into our approach.

Even before the pandemic the falling revenue from the Shop was a cause for concern. Di Braund (Retail Trustee) and Debby Coleman-Blay (Shop Manager) worked tirelessly to give us the best chance of success. But there are some problems – notably the shop's location - that cannot be overcome by hard work alone. Although outside the period of this Annual Report, the Committee decided in early 2021 to close the shop and look for alternative premises.

The Committee would like to thank all the staff and volunteers that have worked for the Branch throughout 2020 into 2021 for the benefit of the animals that come into our care. We are always on the lookout for others to join us. We need volunteers for Fund Raising and other activities. We are also actively seeking potential Trustees with skills and experience in Retail, Fund Raising, Social Media and/or from Andover where we have less representation.

### **Animal Welfare**

We exist as a Charity to improve and safeguard the lives of vulnerable animals. The following sections look at the Branch's achievements during 2020, with comparable figures for 2019 in ().

## RSPCA BASINGSTOKE & ANDOVER BRANCH

### Rehoming

Mandy James, the Branch's Re-homing Coordinator, has led this work with support from other Trustees and volunteers

101 (125)	Animals re-homed
122 (174)	Home checks undertaken
104 (84)	Animals micro-chipped
74 (79)	Animals neutered (excluding the Neutering Scheme)
9 (9)	Animals put to sleep (on Vets' advice)

### Welfare Assistance

The following table shows the help pledged via the 'Form 1 & 2' welfare assistance scheme to members of the public with their vets' bills in 2020 (2019 figures in brackets):

	Number of Initial Treatments	Cost of Initial Treatments	Number of Further Treatments	Cost of Further Treatments
<b>Cats</b>	18 (24)	£672 (£849)	3 (11)	£175 (£1,740)
<b>Dogs</b>	23 (23)	£864 (£823)	6 (16)	£1,129 (£2,437)
<b>Other Animals</b>	0 (1)	£0 (£40)	0 (0)	£0 (£0)
<b>Totals</b>	41 (48)	£1,536 (£1,712)	9 (27)	£1,304 (£4,177)

The actual amount paid to vets for welfare assistance in 2020 was £2,649 (£6,444) which includes assistance given by issuing vouchers not covered by Forms 1 & 2.

### Neutering Scheme

The restricted Neutering Scheme is jointly run by the RSPCA and local vets.

Members of the public on specified income related benefits can pay for a voucher to neuter their pets at approximately one third of the actual cost. The RSPCA contributes a further one third and the participating vets contribute the final third as a discount when the pets are neutered.

The numbers of animals neutered is shown in the table below:

Animals	Number Neutered 2020	Number Neutered 2019	Number Neutered 2018
Male Cats	15	12	12
Female Cats	17	14	11
Male Dogs	20	28	27
Female Dogs	21	33	31
Rabbits	4	5	1
<b>Totals</b>	<b>77</b>	<b>92</b>	<b>82</b>

The cost of the scheme to the Branch in 2020 appears in the Annual Accounts as £7,595 (£10,458 in 2019) which is totally vets fees. This is offset by an income of £2,872 ( £3,908 in 2019) which comes from the people who use the scheme and interest earned on the funds available.

### Animal rehoming report

In 2020 we rehomed 66 cats and 35 dogs. We carried out 84 pre-home checks and 38 post home checks. We micro-chipped 104 animals, of which 79 were the Branch's own animals.

Covid-19 made it a relatively quiet year for re-homing. It was particularly quiet for kittens. We decided to name the kittens working through the alphabet. We reached z – so that was 26 kittens homed!

We were called to collect a cat that had given birth in someone's porch. Holly was living in the woods but decided to come near humans to ask for help. She had 3 kittens.



We were concerned that Holly's walk was a little strange. As soon as the kittens were old enough, we took Holly for an x-ray. This showed that she had a couple of discs missing from her spine. There was nothing we could do to help her, but the vets assured us she was not in pain. We successfully rehomed both Holly and her kittens.

Sheba was a 10-year-old collie that came in via an inspector. She had lived under a chair of an old man for years. She was very overweight and withdrawn and would not walk. Sheba was in a foster home for a few months where she lost some weight and came out of herself a little. We rehomed her to a lovely man that lived on his own and had always had collies. After a couple of months with her new owner we saw an amazing change in Sheba. She was loving her walks and chasing squirrels in the garden.



### Shop Matters

During the Pandemic, a combination of lockdowns – which closed our shop for weeks - and volunteers shielding, severely limited our activities. As our customers couldn't support us by shopping in store, we decided to open an eBay shop. This gave people the opportunity to support us by shopping online. We currently (August 2021) have over four hundred items listed. The new eBay shop has surprised us with people purchasing goods from all over the country and we can't thank them enough for their support.

We were very aware as a branch of the impact the lockdowns had on people, especially financially. We teamed up with Spotlight Charity so that we could donate pet food to their food bank. During the Pandemic the food bank was needed more than ever. As a Branch, we believe that no bellies should be empty, including those of four-legged family members !

## **Fundraising News**

We made a positive start to 2020 with a collection weekend in February at the Pets and Home stores in Basingstoke and Andover. But the pandemic severely restricted our ability to carry out our normal programme of fund-raising activities, such as street collections, car-boot sales – we managed one in August - and fetes. Looking ahead the Committee recognise the need to take a much more diverse approach to income generation to help us secure the funds we need to support our animal welfare activities.

**RSPCA BASINGSTOKE &  
ANDOVER BRANCH**

**TRUSTEES REPORT AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
31 DECEMBER 2020**

**Moore (South) LLP  
Chartered Accountants  
Priory House  
Pilgrims Court  
Sydenham Road  
Guildford  
Surrey  
GU1 3RX**

# **RSPCA BASINGSTOKE AND ANDOVER BRANCH**

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## **RSPCA BASINGSTOKE AND ANDOVER BRANCH**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

#### **BRANCH MANAGEMENT COMMITTEE**

Kerri Swinfield	Chair
Peter Romain	Treasurer
Andy Smith	Secretary
Michael Howard-Sorrell	Member
Daniel Hubert	Member
Di Braund	Member (resigned 19 July 2021)
Lou Braham	Member
Alice Lloyd-Murray	Member (co-opted 18 May 2020)
Francesca Aries	Member (resigned 30 June 2020)
Katherine Byrne	Member (resigned 19 May 2020)
Sarah Young	Member (co-opted 25 Feb 2021)

**CHARITY REGISTRATION NUMBER:** 258321

#### **REGISTERED OFFICE:**

6 London Street  
Basingstoke  
Hampshire  
RG21 7NA

#### **INDEPENDENT EXAMINER:**

Danielle Griffin FCA  
Moore (South) LLP  
Priory House  
Pilgrims Court  
Sydenham Road  
Guildford  
Surrey GU1 3RX

#### **BANKERS:**

Barclays Bank  
Basingstoke Branch  
North Hampshire Group  
PO Box 71  
Basingstoke  
Hampshire RG21 7LY

#### **SOLICITOR:**

Wills Chandler  
76 Bounty Road  
Basingstoke  
Hampshire RG21 3BZ

## **REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE FOR THE YEAR ENDED 31 DECEMBER 2020**

The Branch Committee present their financial statements for the year ended 31 December 2020.

### **PRINCIPAL OBJECTS AND OBJECTS FOR THE PUBLIC BENEFIT**

The principal objects of the Branch are to promote the animal welfare objectives of the Royal Society for the Prevention of Cruelty to Animals (RSPCA) in the Basingstoke and Andover Districts including the re-homing of stray or unwanted animals. Also to work with other Branches and regional headquarters operating with the same objectives.

The Basingstoke & Andover Branch of the RSPCA is an unincorporated charitable association and a separately registered branch of the RSPCA (the Society), carrying out its direct animal welfare work in the Basingstoke and Andover areas.

The objects of the Branch are to promote kindness and suppress cruelty to animals by all lawful means - with particular reference to the area of the Branch, in accordance with the policies of the Society.

The Trustees have reviewed the outcomes and achievements of our objectives and activities for the year to ensure that they remain focused on our charitable aims and continue to deliver benefits to the public.

We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Under the Charities Act 2011 the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of 2006 indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole.

The Branch's animal welfare work, although local in nature, benefits society at large and also aims to help people in need with the care of their animals.

The following sections of this report highlight the Branch's main activities and clearly demonstrate the benefits provided to the public

### **LEGAL AND ADMINISTRATIVE DETAILS**

The Branch operates in accordance with Branch Rules, revised in 2017 and periodically reviewed by the Head Office of the RSPCA. As a registered charity, the Branch must conform with relevant legislation and related authoritative documents issued by the Charities Commission.

The Branch's registration number is 258321 and the main charity's registered number is 219099.

### **BRANCH MANAGEMENT COMMITTEE**

At every Annual General Meeting of the Branch, a new Branch Committee is elected from the members of the Branch to carry on the work for the ensuing year. The Branch Committee consists of not less than seven or more than fourteen elected members. The elected Branch Committee can also decide to co-opt up to a maximum of three persons onto the Committee.

## **REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)**

### **BRANCH MANAGEMENT COMMITTEE (continued)**

The following served on the Committee for the complete year unless otherwise indicated:

Kerri Swinfield	Chair
Peter Romain	Treasurer
Andy Smith	Secretary
Michael Howard-Sorrell	Member
Daniel Hubert	Member
Di Braund	Member (resigned 19 July 2021)
Lou Braham	Member
Alice Lloyd-Murray	Member (co-opted 18 May 2020)
Francesca Aries	Member (resigned 30 June 2020)
Katherine Byrne	Member (resigned 19 May 2020)
Sarah Young	Member (co-opted 25 Feb 2021)

### **RECRUITMENT AND APPOINTMENT OF BRANCH COMMITTEE MEMBERS**

The Branch Committee seeks to recruit new members to balance various skills required to manage the charity.

### **INDUCTION AND TRAINING OF COMMITTEE MEMBERS**

All new members are welcomed onto the committee and spend time meeting the other members and the staff to understand the operations of the charity. Training is, by necessity, tailored to individual needs depending on the knowledge gaps and experience of the individual involved.

### **FINANCIAL REVIEW**

The effects of the Covid pandemic on the Branch finances make detailed comparisons with the previous year less useful than normal.

With this in mind, the main financial news of 2020 is that the Branch's income exceeded its expenditure by £17,315 (in 2019 expenditure exceeded income by £8,789) reversing the previous two years of net losses before the expected costs of £30,000 for dilapidations following the surrender of the lease on 31 July 2021. The charity had a net deficit of £12,685.

The increase of donation and legacy income of £38,546 was due mainly to the receipt of a legacy of £45,000. RSPCA HQ is no longer refunding neutering costs due to budget cuts; in 2019 the Branch received £3,017 for this. Cat donations stayed steady as the number of cats rehomed was about the same as in 2019. However, 20 fewer dogs were rehomed resulting in £3,418 less income for this. Other donations stayed steady but the neutering scheme wasn't used as much and fundraising was not possible for most of the year resulting in lower incomes in these areas.

The charity shop income was decreased by around £53,000 as the shop was closed for long periods. EBay sales made a profit of around £3,200 which is an area the Branch will focus on in the future. Government Covid grants and furlough reclaims meant that the shop income and expenditure were roughly the same.

General expenditure decreased as activities such as rehoming, vets bill assistance to members of the public and the neutering scheme were reduced. Shop expenses, however, increased as salaries rose and some essential shop refurbishment was undertaken.

## REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

### FINANCIAL REVIEW (continued)

The strengthened financial position of the Branch will help with the decision made by the Trustees in January 2021 to vacate the shop premises by the end of July 2021 which will inevitably involve significant costs of reverting the shop condition back to its original state. The charity has accrued £30,000 in these accounts for the dilapidation costs. The Branch will be looking for new premises to continue the use of other sales channels such as eBay but will need to take into account the additional competition posed by the 'Textiles 2030' initiative, which is backed by major retailers such as Tesco, and Primark, which could reduce the volume of donated quality goods and therefore the profitability of charity shops.

### POLICY FOR RESERVES

The aim of the Branch is to use as much of its incoming resources as possible to fund the animal welfare activities that it undertakes. A number of designated reserves have been identified as detailed below. All other funds are available for animal welfare work.

Reserve	Amount	Policy
Neutering Scheme	£7,000	The neutering scheme fund is an important part of the Branch's work and the income is set aside to cover the costs incurred. The Trustees transfer monies from the general fund keep the scheme funded for a rolling year.
Shop Refurbishment Fund	£19,628	The profits from the shop, after transfers to the van fund and general fund, are added to the fund to be used for any major shop improvements, and other unexpected shop costs. On 31 July 2021 the lease on the shop was surrendered and the expected costs for dilapidations of £30,000 have been accrued in the accounts.
Van Fund	£10,270	The van fund is maintained to provide funds for the van costs, and this is increased each year by transfer of funds from the shop profits which are included in general reserves. The fund is also allowed to accumulate funds to fund the replacement of the van, up to a maximum of £12,148 (cost of similar van purchased in 2010).
Rehoming Co-ordinator	£14,000	The fund for the rehoming co-ordinator is maintained by transfer of funds by the Trustees from the general reserves to cover the wage costs for a rolling year.

The Trustees aim to hold sufficient unrestricted funds, excluding those designated, to cover running costs for a period of at least 12 months, which amounts to £65,000. As present the unrestricted funds total £95,872 and any additional funds are held for unforeseen costs.

### RISK MANAGEMENT

The Branch Committee has identified the major risks it faces as follows:

- loss of income through error or fraud
- insufficient funds to cover costs incurred by the Branch
- failure to deal correctly with employment matters

In the opinion of the Trustees the Branch's policies, procedures and controls are adequate to mitigate the above risks.

## **REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)**

### **GRANTS AND DONATIONS**

The Branch occasionally receives requests to make grants or donations to external organisations or to further other areas of the RSPCA's work. The committee reviews these requests at its normal meetings and decides whether the grants/donations will be made. Grants/donations to projects that will directly benefit animals in the Branch's area or to organisations that work directly with the Branch on animal welfare issues are looked on favourably. Grants/donations will only be made if the Branch has sufficient reserves not to compromise its own animal welfare work.

All grants/donations need to be authorised by RSPCA HQ. There were no grants/donations made by the Branch in the year.

### **VOLUNTEERS**

The Branch Committee relies heavily on the generosity of a dedicated group of volunteers to be able to help the animals that come into its care. Shop volunteers help raise much needed funds by sorting donated items, keeping the shop both stocked and tidy and taking money at the till. Animal welfare volunteers look after the animals that come into our care until they can be rehomed and other volunteers help out at various fund raising and other activities organised for, and by, the Branch.

### **COVID-19**

In March 2020 the Coronavirus epidemic caused massive disruption to the work of the RSPCA in general and the Branch in particular. The Branch was forced to suspend rehoming activities, close the charity shop during periods mandated by the Government and cancel other fundraising events to protect the health and safety of our staff and volunteers. The Trustees put a number of measures in place during the pandemic to ensure that animals needing our care were dealt with, the shop was able to reopen when it was allowed to do so and the Branch's finances were protected. This included keeping our rehoming coordinator employed, furloughing our shop staff for periods throughout the year and receiving two local authority Covid grants. The shop closure was also an opportunity to test a new eBay sales channel and to undertake some much needed maintenance work on the shop premises. The Trustees are pleased to report that the Branch continued to offer its vital animal welfare services during 2020 and are confident that it will continue to do so as the country emerges from the pandemic.

### **TRUSTEES' RESPONSIBILITIES STATEMENT**

The Branch Committee is responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

**REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE  
FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)**

The Branch Committee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounting and Reports) Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Branch Management Committee

Peter Romain, Treasurer

Approved by the Committee Members on the

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
INDEPENDENT EXAMINER'S REPORT TO THE BRANCH COMMITTEE  
FOR THE YEAR ENDED 31 DECEMBER 2020**

I report to the charity's Trustees on my examination of the accounts of RSPCA Basingstoke and Andover Branch for the year ended 31 December 2020, which are set out on pages 8 to 19.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

D L Griffin, FCA

Date

Moore (South) LLP  
Chartered Accountants  
Priory House  
Pilgrims Court  
Sydenham Road  
Guildford  
GU1 3RX

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
STATEMENT OF FINANCIAL ACTIVITIES**

	Note	Total 2020 £	Total 2019 £
<b>Income and endowments from:</b>			
Donations and Legacies	2	115,619	46,462
Other trading activities	3	32,715	89,099
Investments	4	206	467
<b>Total</b>		<u>148,540</u> =====	<u>136,028</u> =====
<b>Expenditure on:</b>			
Raising funds	5	94,306	57,131
Charitable activities	6	65,100	84,909
Other	7	1,819	2,777
<b>Total</b>		<u>161,225</u> =====	<u>144,817</u> =====
<b>Net deficit</b>		<u>(12,685)</u> -----	<u>(8,789)</u> -----
<b>Reconciliation of funds:</b>			
Total funds brought forward		159,455	168,244
<b>Total funds carried forward</b>		<u>146,770</u> =====	<u>159,455</u> =====

The financial statements were approved by the Branch Committee on the .

They were signed on its behalf by:

P. Romain

Treasurer

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
BALANCE SHEET AS AT 31 DECEMBER 2020**

	Note	2020 £	2019 £
<b>Fixed Assets</b>			
Tangible fixed assets	10	-	-
<b>Current Assets</b>			
Debtors	11	10,160	11,332
Cash at bank and in hand	12	173,573	154,012
		<u>183,733</u>	<u>165,344</u>
<b>Current Liabilities</b>			
Creditors: Amounts falling due within one year	13	(36,963)	(5,899)
		<u>146,770</u>	<u>159,455</u>
<b>Net Current Assets</b>		<u>146,770</u>	<u>159,455</u>
<b>Total Net Assets</b>		<u>146,770</u> =====	<u>159,455</u> =====
<b>Funds</b>			
Unrestricted funds	14	146,770 =====	159,455 =====

The financial statements were approved by the Branch Committee on the signed on its behalf by:

2021. They were

P. Romain

Treasurer

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31 DECEMBER 2020**

**1. Accounting Policies**

**a. Company Status**

The RSPCA Basingstoke and Andover Branch is an unincorporated charitable association, and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (RSPCA). The charity is registered with the Charity Commission, registered number 258321, and the RSPCA's registered number 219099. The registered office address is given in the Legal and Administrative data on page 1.

The objectives of the charity are to promote kindness and suppress cruelty to animals, in accordance with the policies of the society in their local area.

The charity constitutes a public benefit entity as defined by FRS102.

**b. Basis of Preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014, SORP (FRS102) second edition, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011. The disclosure requirements of section 1A of FRS102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared on a going concern basis under the historical cost convention modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency and have been rounded to the nearest pound.

**c. Income Recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income, the amount can be reliably measured and it is probable that the income will be received.

Donations and other forms of voluntary income are recognised when receivable by the charity.

Income from the shop trading is recognised when it is received. Income from donated goods is recognised when the item is sold.

Income from neutering scheme is recognised in the period the work was completed.

Gift aid is recognised in the period the donation it relates to was received.

Interest receivable from funds held on deposit is recognised in the period the charity is entitled to its receipt and can be measured reliably. This is normally on notification from the bank.

Income from government grants is recognised at fair value when the charity has entitlement, after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably.

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31 DECEMBER 2020**

**1. Accounting Policies (continued)**

Income from legacies are accounted for at the earlier of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made: or
- when a distribution is made from the estate.

Receipt of a legacy, in whole or part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

**d. Donated Goods and Time**

Donated goods are recognised as income when the item is sold.

In accordance with the Charities SORP (FRS102) second edition the general volunteer time is not recognised.

**e. Expenditure Recognition**

All expenditure includes unrecoverable VAT and is accounted for on an accruals basis. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the obligation can be measured reliably.

Expenditure on raising funds includes all costs related to the running of the shop and fund raising.

Expenditure on charitable activities includes costs of looking after and rehoming animals. The cost of looking after animals includes veterinary costs, neutering costs, boarding costs and rehoming costs including salary of rehoming officer.

Other costs include all costs involving the public accountability of the charity and its compliance with regulation and good practice.

**f. Support Costs**

Support costs are those functions that assist the work of the charity, but do not directly undertake charitable activities. The support costs are allocated directly between the provision of care for animals and the running of the shop.

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31 DECEMBER 2020**

**1. Accounting Policies (continued)**

**g. Tangible Fixed Assets and Depreciation**

Individual fixed assets costing £250 or more are capitalised at cost.

Depreciation is calculated as to write off the cost of an asset, less its estimated residual value, over the useful economic life of the asset at the following rates:

Motor vehicles	25% straight line
Office equipment	25% straight line

**h. Debtors**

Trade and other debtors are recorded at settlement amount. Prepayments are valued at the amounts prepaid at balance sheet date.

**i. Cash at Bank and in Hand**

Cash at bank and in hand includes cash and short term highly liquid investments with short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**j. Creditors**

Trade and other creditors are recognised when the charity has a present obligation resulting from past events and can be measured or estimated reliably. Creditors are recognised at their settlement amounts.

**k. Financial Instruments**

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**l. Retirement Benefits**

The charity contributes to the separately administered defined contribution scheme, whose assets are held separately from the charity. Payments to the scheme are charged to the Statement of Financial Activities as they fall due.

**m. Funds**

Unrestricted reserves are funds that can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated funds are unrestricted funds of the charity which the Trustees have decided, at their discretion, to set aside for a specific purpose.

Restricted reserves are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2020**

1. **Accounting Policies (continued)**

n. **Judgements and key sources of estimation uncertainty**

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There are no judgements or estimates to note that affect these accounts.

2. **Donations and Legacies**

	<b>Unrestricted Total 2020 £</b>	<b>Total 2019 £</b>
Cat re-homing donations	4,651	4,821
Dog re-homing animal donations	4,990	8,408
Donations	30,291	28,917
HQ Neutering refunds	-	3,017
Collecting boxes	76	273
Legacies	45,000	1,026
Government grants	30,611	-
	<u>115,619</u> =====	<u>46,462</u> =====

Included in government grants is £27,000 council grants and £3,611 for furloughed staff.

There was no restricted income in 2019 or 2020.

3. **Trading Activities**

	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Shop takings – Basingstoke	27,654	80,965
Neutering scheme	2,872	3,908
Income from fundraising events	2,189	4,226
	<u>32,715</u> =====	<u>89,099</u> =====

There was restricted income from fundraising events of £2,335 in 2019. There was no restricted income in 2020.

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2020**

**4. Investment Income**

	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Bank interest	206 =====	467 =====

There was no restricted bank interest in 2019 or 2020.

**5. Raising Funds**

	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Shop Expenses		
- Rent	20,750	20,750
- Salaries	27,346	24,259
- Petty cash	-	36
- Refurbishment costs	3,115	210
- Heat, light & telephone	3,649	3,562
- Vehicle running costs	1,804	3,462
- Insurance	1,671	1,734
- Goods for resale	-	-
- Stationery	53	118
- Credit/debit card machine fees	310	387
- Other	4,483	2,526
- Dilapidations	30,000	-
	<u>93,181</u>	<u>57,044</u>
Fundraising goods	-	87
Administration fee re legacies	1,125	-
	<u>94,306</u> =====	<u>57,131</u> =====

There were no restricted expenses in 2019 or 2020.

**6. Charitable Activities**

	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Cat expenses	21,240	25,631
Dog expenses	18,310	29,386
Other animal expenses	48	115
Neutering scheme expenses	7,595	10,458
Homing co-ordination	17,856	18,819
Regional contribution	51	500
	<u>65,100</u> =====	<u>84,909</u> =====

There were restricted expenses of £2,335 in 2019 or 2020.

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2020**

**7. Other Costs**

	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Independent Examiner fee	1,400	1,400
Committee meetings & office expenses	419	1,377
Total	<u>1,819</u> =====	<u>2,777</u> =====

There were no restricted costs in 2019 or 2020.

These other costs represent the governance costs of the charity.

**8. Salaries and National Insurance Costs**

	<b>2020 £</b>	<b>2019 £</b>
Salaries paid	40,977	37,645
National Insurance paid	-	-
Pension	592	403
	<u>41,569</u> =====	<u>38,048</u> =====

The average number of staff in the year was 3 (2019 – 3).

No employee received total remuneration of more than £60,000 (2019 – None).

None of the management committee received any remuneration in the year (2019– £Nil).

Amounts can be reimbursed to committee members when reasonable, authorised expenses are wholly necessarily incurred in the performance of their duties as Trustees. In the year 2 (2019 – 3) committee members received a total of £814 (2019 - £321) for laptop batteries and miscellaneous shop items (2019 meeting room fees, fundraising goods, shop heater and volunteer xmas gifts).

**9. Lease Commitments**

The shop lease is in the name of the branch. The lease runs from 17 May 2012 until 16 May 2022 at annual rent of £20,750 with an initial review after 5 years. The charity has given notice and the lease will terminate on 31 July 2021.

The total future minimum lease payments under non-cancellable operating leases are as follows:

	<b>2020 £</b>	<b>2019 £</b>
Not later than one year	12,104	20,750
Between two and five years	-	29,395
	<u>12,104</u> =====	<u>50,145</u> =====

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2020**

**10. Tangible Fixed Assets**

	<b>Motor Van</b>	<b>Office</b>	<b>Total</b>
	<b>£</b>	<b>Equipment</b>	<b>£</b>
		<b>£</b>	
<b>Cost</b>			
Balance at 1 January 2020	12,148	2,295	14,443
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2020	<u>12,148</u>	<u>2,295</u>	<u>14,443</u>
	=====	=====	=====
<b>Depreciation</b>			
Balance at 1 January 2020	12,148	2,295	14,443
Charge for the year	-	-	-
Eliminated on disposals	-	-	-
Balance at 31 December 2020	<u>12,148</u>	<u>2,295</u>	<u>14,443</u>
	=====	=====	=====
<b>Net book values:</b>			
31 December 2020	-	-	-
	=====	=====	=====
31 December 2019	-	-	-
	=====	=====	=====

**11. Debtors**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
VAT recoverable	2,926	3,293
Sundry debtors	1,271	1,357
Prepaid rent	5,188	5,188
HMRC Gift Aid	775	1,494
	<u>10,160</u>	<u>11,332</u>
	=====	=====

**12. Cash at Bank and in Hand**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Current account	3,277	293
Current account - Shop	1,497	3,921
Current account - Card machine	108	452
Deposit account	167,933	147,682
Petty cash	758	1,664
	<u>173,573</u>	<u>154,012</u>
	=====	=====

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2020**

**13. Creditors**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Trade creditors	5,252	3,870
Shop creditors	311	119
Regional contribution	-	500
Accrual	31,400	1,400
	<u>36,963</u>	<u>5,889</u>
	=====	=====

Included in accruals is £30,000 which relates to the provision for dilapidation costs expected as the lease on the shop has been surrendered.

**14. Funds**

	<b>Opening</b>				<b>Closing</b>
	<b>Balance</b>	<b>Income</b>	<b>Expenses</b>	<b>Transfers</b>	<b>Balance</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>General</b>	75,516	145,594	(106,292)	(18,946)	95,872
<b>Designated</b>					
- Shop refurbishment fund	52,682	61	(33,115)	-	19,628
- Van fund	10,257	13	-	-	10,270
- Rehoming co-ordinator	14,000	-	(14,223)	14,223	14,000
- Neutering scheme	7,000	2,872	(7,595)	4,723	7,000
	<u>159,455</u>	<u>148,540</u>	<u>(161,225)</u>	<u>-</u>	<u>146,770</u>
	=====	=====	=====	=====	=====

**Designated Funds**

The shop refurbishment fund income relates to the allocation of interest by the Trustees. The fund is maintained to provide for ongoing shop repairs and to pay for the shop dilapidations and exit fees. The trustees agreed to vacate the shop premises at the end of July 2021 and have an estimate from the landlord that dilapidation expenses would be in the region of £30,000, which have been accrued in these accounts.

The van replacement fund income relates to allocation of interest by the Trustees. The expenses relate to service and repairs carried out in the year. The transfers from general funds in the previous year was to build up sufficient funds to replace the van in due course.

The rehoming co-ordinator fund income relates to the allocation of interest and monies transferred from general fund to provide for the salary cost of the rehoming co-ordinator.

The neutering scheme is an important aspect of the charity's work and monies are set aside periodically from general funds to ensure the project continues. In the year the expenses were greater than the income received from members of the public benefitting from the scheme.

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2020**

**14. Funds (continued)****Funds for year ended 31 December 2019**

	<b>Opening Balance</b>	<b>Income</b>	<b>Expenses</b>	<b>Transfers</b>	<b>Closing Balance</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>General</b>	99,793	129,570	(116,972)	(36,875)	75,516
<b>Restricted</b>	-	2,335	(2,335)	-	-
<b>Designated</b>					
- Shop refurbishment fund	52,726	166	(210)	-	52,682
- Van fund	9,782	28	(1,053)	1,500	10,257
- Rehoming co-ordinator	3,489	16	(13,789)	24,284	14,000
- Neutering scheme	2,454	3,913	(10,458)	11,091	7,000
	<u>168,244</u>	<u>136,028</u>	<u>(144,817)</u>	<u>-</u>	<u>159,455</u>
	=====	=====	=====	=====	=====

**15. Funds Analysis**

	<b>Fixed Assets</b>	<b>Net Current Assets</b>	<b>2020 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted</b>			
General	-	95,872	95,872
Shop refurbishment	-	19,628	19,628
Van	-	10,270	10,270
Rehoming – Co-ordination	-	14,000	14,000
Neutering	-	7,000	7,000
	<u>-</u>	<u>146,770</u>	<u>146,770</u>
	=====	=====	=====

**Fund analysis for the year ended 31 December 2019**

	<b>Fixed Assets</b>	<b>Net Current Assets</b>	<b>2019 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted</b>			
General	-	75,519	75,519
Shop refurbishment	-	52,681	52,681
Van	-	10,255	10,255
Rehoming – Co-ordination	-	14,000	14,000
Neutering	-	7,000	7,000
	<u>-</u>	<u>159,455</u>	<u>159,455</u>
	=====	=====	=====

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31 DECEMBER 2020**

**16. Related Party Transactions**

The charity is a branch of RSPCA, and is entitled to a share of door to door collections made by head office. The total received in the year was £25,173 (2019 - £26,739).

The head office is responsible for the submission of the VAT return. The branch provides quarterly figures to head office.

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**RSPCA BASINGSTOKE &  
ANDOVER BRANCH**

**TRUSTEES REPORT AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
31 DECEMBER 2020**

**Moore (South) LLP  
Chartered Accountants  
Priory House  
Pilgrims Court  
Sydenham Road  
Guildford  
Surrey  
GU1 3RX**

# **RSPCA BASINGSTOKE AND ANDOVER BRANCH**

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## **RSPCA BASINGSTOKE AND ANDOVER BRANCH**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

#### **BRANCH MANAGEMENT COMMITTEE**

Kerri Swinfield	Chair
Peter Romain	Treasurer
Andy Smith	Secretary
Michael Howard-Sorrell	Member
Daniel Hubert	Member
Di Braund	Member (resigned 19 July 2021)
Lou Braham	Member
Alice Lloyd-Murray	Member (co-opted 18 May 2020)
Francesca Aries	Member (resigned 30 June 2020)
Katherine Byrne	Member (resigned 19 May 2020)
Sarah Young	Member (co-opted 25 Feb 2021)

**CHARITY REGISTRATION NUMBER:** 258321

#### **REGISTERED OFFICE:**

6 London Street  
Basingstoke  
Hampshire  
RG21 7NA

#### **INDEPENDENT EXAMINER:**

Danielle Griffin FCA  
Moore (South) LLP  
Priory House  
Pilgrims Court  
Sydenham Road  
Guildford  
Surrey GU1 3RX

#### **BANKERS:**

Barclays Bank  
Basingstoke Branch  
North Hampshire Group  
PO Box 71  
Basingstoke  
Hampshire RG21 7LY

#### **SOLICITOR:**

Wills Chandler  
76 Bounty Road  
Basingstoke  
Hampshire RG21 3BZ

## **REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE FOR THE YEAR ENDED 31 DECEMBER 2020**

The Branch Committee present their financial statements for the year ended 31 December 2020.

### **PRINCIPAL OBJECTS AND OBJECTS FOR THE PUBLIC BENEFIT**

The principal objects of the Branch are to promote the animal welfare objectives of the Royal Society for the Prevention of Cruelty to Animals (RSPCA) in the Basingstoke and Andover Districts including the re-homing of stray or unwanted animals. Also to work with other Branches and regional headquarters operating with the same objectives.

The Basingstoke & Andover Branch of the RSPCA is an unincorporated charitable association and a separately registered branch of the RSPCA (the Society), carrying out its direct animal welfare work in the Basingstoke and Andover areas.

The objects of the Branch are to promote kindness and suppress cruelty to animals by all lawful means - with particular reference to the area of the Branch, in accordance with the policies of the Society.

The Trustees have reviewed the outcomes and achievements of our objectives and activities for the year to ensure that they remain focused on our charitable aims and continue to deliver benefits to the public.

We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Under the Charities Act 2011 the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of 2006 indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole.

The Branch's animal welfare work, although local in nature, benefits society at large and also aims to help people in need with the care of their animals.

The following sections of this report highlight the Branch's main activities and clearly demonstrate the benefits provided to the public

### **LEGAL AND ADMINISTRATIVE DETAILS**

The Branch operates in accordance with Branch Rules, revised in 2017 and periodically reviewed by the Head Office of the RSPCA. As a registered charity, the Branch must conform with relevant legislation and related authoritative documents issued by the Charities Commission.

The Branch's registration number is 258321 and the main charity's registered number is 219099.

### **BRANCH MANAGEMENT COMMITTEE**

At every Annual General Meeting of the Branch, a new Branch Committee is elected from the members of the Branch to carry on the work for the ensuing year. The Branch Committee consists of not less than seven or more than fourteen elected members. The elected Branch Committee can also decide to co-opt up to a maximum of three persons onto the Committee.

## **REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)**

### **BRANCH MANAGEMENT COMMITTEE (continued)**

The following served on the Committee for the complete year unless otherwise indicated:

Kerri Swinfield	Chair
Peter Romain	Treasurer
Andy Smith	Secretary
Michael Howard-Sorrell	Member
Daniel Hubert	Member
Di Braund	Member (resigned 19 July 2021)
Lou Braham	Member
Alice Lloyd-Murray	Member (co-opted 18 May 2020)
Francesca Aries	Member (resigned 30 June 2020)
Katherine Byrne	Member (resigned 19 May 2020)
Sarah Young	Member (co-opted 25 Feb 2021)

### **RECRUITMENT AND APPOINTMENT OF BRANCH COMMITTEE MEMBERS**

The Branch Committee seeks to recruit new members to balance various skills required to manage the charity.

### **INDUCTION AND TRAINING OF COMMITTEE MEMBERS**

All new members are welcomed onto the committee and spend time meeting the other members and the staff to understand the operations of the charity. Training is, by necessity, tailored to individual needs depending on the knowledge gaps and experience of the individual involved.

### **FINANCIAL REVIEW**

The effects of the Covid pandemic on the Branch finances make detailed comparisons with the previous year less useful than normal.

With this in mind, the main financial news of 2020 is that the Branch's income exceeded its expenditure by £17,315 (in 2019 expenditure exceeded income by £8,789) reversing the previous two years of net losses before the expected costs of £30,000 for dilapidations following the surrender of the lease on 31 July 2021. The charity had a net deficit of £12,685.

The increase of donation and legacy income of £38,546 was due mainly to the receipt of a legacy of £45,000. RSPCA HQ is no longer refunding neutering costs due to budget cuts; in 2019 the Branch received £3,017 for this. Cat donations stayed steady as the number of cats rehomed was about the same as in 2019. However, 20 fewer dogs were rehomed resulting in £3,418 less income for this. Other donations stayed steady but the neutering scheme wasn't used as much and fundraising was not possible for most of the year resulting in lower incomes in these areas.

The charity shop income was decreased by around £53,000 as the shop was closed for long periods. EBay sales made a profit of around £3,200 which is an area the Branch will focus on in the future. Government Covid grants and furlough reclaims meant that the shop income and expenditure were roughly the same.

General expenditure decreased as activities such as rehoming, vets bill assistance to members of the public and the neutering scheme were reduced. Shop expenses, however, increased as salaries rose and some essential shop refurbishment was undertaken.

## REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

### FINANCIAL REVIEW (continued)

The strengthened financial position of the Branch will help with the decision made by the Trustees in January 2021 to vacate the shop premises by the end of July 2021 which will inevitably involve significant costs of reverting the shop condition back to its original state. The charity has accrued £30,000 in these accounts for the dilapidation costs. The Branch will be looking for new premises to continue the use of other sales channels such as eBay but will need to take into account the additional competition posed by the 'Textiles 2030' initiative, which is backed by major retailers such as Tesco, and Primark, which could reduce the volume of donated quality goods and therefore the profitability of charity shops.

### POLICY FOR RESERVES

The aim of the Branch is to use as much of its incoming resources as possible to fund the animal welfare activities that it undertakes. A number of designated reserves have been identified as detailed below. All other funds are available for animal welfare work.

Reserve	Amount	Policy
Neutering Scheme	£7,000	The neutering scheme fund is an important part of the Branch's work and the income is set aside to cover the costs incurred. The Trustees transfer monies from the general fund keep the scheme funded for a rolling year.
Shop Refurbishment Fund	£19,628	The profits from the shop, after transfers to the van fund and general fund, are added to the fund to be used for any major shop improvements, and other unexpected shop costs. On 31 July 2021 the lease on the shop was surrendered and the expected costs for dilapidations of £30,000 have been accrued in the accounts.
Van Fund	£10,270	The van fund is maintained to provide funds for the van costs, and this is increased each year by transfer of funds from the shop profits which are included in general reserves. The fund is also allowed to accumulate funds to fund the replacement of the van, up to a maximum of £12,148 (cost of similar van purchased in 2010).
Rehoming Co-ordinator	£14,000	The fund for the rehoming co-ordinator is maintained by transfer of funds by the Trustees from the general reserves to cover the wage costs for a rolling year.

The Trustees aim to hold sufficient unrestricted funds, excluding those designated, to cover running costs for a period of at least 12 months, which amounts to £65,000. As present the unrestricted funds total £95,872 and any additional funds are held for unforeseen costs.

### RISK MANAGEMENT

The Branch Committee has identified the major risks it faces as follows:

- loss of income through error or fraud
- insufficient funds to cover costs incurred by the Branch
- failure to deal correctly with employment matters

In the opinion of the Trustees the Branch's policies, procedures and controls are adequate to mitigate the above risks.

## **REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)**

### **GRANTS AND DONATIONS**

The Branch occasionally receives requests to make grants or donations to external organisations or to further other areas of the RSPCA's work. The committee reviews these requests at its normal meetings and decides whether the grants/donations will be made. Grants/donations to projects that will directly benefit animals in the Branch's area or to organisations that work directly with the Branch on animal welfare issues are looked on favourably. Grants/donations will only be made if the Branch has sufficient reserves not to compromise its own animal welfare work.

All grants/donations need to be authorised by RSPCA HQ. There were no grants/donations made by the Branch in the year.

### **VOLUNTEERS**

The Branch Committee relies heavily on the generosity of a dedicated group of volunteers to be able to help the animals that come into its care. Shop volunteers help raise much needed funds by sorting donated items, keeping the shop both stocked and tidy and taking money at the till. Animal welfare volunteers look after the animals that come into our care until they can be rehomed and other volunteers help out at various fund raising and other activities organised for, and by, the Branch.

### **COVID-19**

In March 2020 the Coronavirus epidemic caused massive disruption to the work of the RSPCA in general and the Branch in particular. The Branch was forced to suspend rehoming activities, close the charity shop during periods mandated by the Government and cancel other fundraising events to protect the health and safety of our staff and volunteers. The Trustees put a number of measures in place during the pandemic to ensure that animals needing our care were dealt with, the shop was able to reopen when it was allowed to do so and the Branch's finances were protected. This included keeping our rehoming coordinator employed, furloughing our shop staff for periods throughout the year and receiving two local authority Covid grants. The shop closure was also an opportunity to test a new eBay sales channel and to undertake some much needed maintenance work on the shop premises. The Trustees are pleased to report that the Branch continued to offer its vital animal welfare services during 2020 and are confident that it will continue to do so as the country emerges from the pandemic.

### **TRUSTEES' RESPONSIBILITIES STATEMENT**

The Branch Committee is responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

**REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE  
FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)**

The Branch Committee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounting and Reports) Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Branch Management Committee

Peter Romain, Treasurer

Approved by the Committee Members on the

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
INDEPENDENT EXAMINER'S REPORT TO THE BRANCH COMMITTEE  
FOR THE YEAR ENDED 31 DECEMBER 2020**

I report to the charity's Trustees on my examination of the accounts of RSPCA Basingstoke and Andover Branch for the year ended 31 December 2020, which are set out on pages 8 to 19.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

D L Griffin, FCA

Date

Moore (South) LLP  
Chartered Accountants  
Priory House  
Pilgrims Court  
Sydenham Road  
Guildford  
GU1 3RX

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
STATEMENT OF FINANCIAL ACTIVITIES**

	Note	Total 2020 £	Total 2019 £
<b>Income and endowments from:</b>			
Donations and Legacies	2	115,619	46,462
Other trading activities	3	32,715	89,099
Investments	4	206	467
<b>Total</b>		<u>148,540</u> =====	<u>136,028</u> =====
<b>Expenditure on:</b>			
Raising funds	5	94,306	57,131
Charitable activities	6	65,100	84,909
Other	7	1,819	2,777
<b>Total</b>		<u>161,225</u> =====	<u>144,817</u> =====
<b>Net deficit</b>		<u>(12,685)</u> -----	<u>(8,789)</u> -----
<b>Reconciliation of funds:</b>			
Total funds brought forward		159,455	168,244
<b>Total funds carried forward</b>		<u>146,770</u> =====	<u>159,455</u> =====

The financial statements were approved by the Branch Committee on the .

They were signed on its behalf by:

P. Romain

Treasurer

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
BALANCE SHEET AS AT 31 DECEMBER 2020**

	Note	2020 £	2019 £
<b>Fixed Assets</b>			
Tangible fixed assets	10	-	-
<b>Current Assets</b>			
Debtors	11	10,160	11,332
Cash at bank and in hand	12	173,573	154,012
		<u>183,733</u>	<u>165,344</u>
<b>Current Liabilities</b>			
Creditors: Amounts falling due within one year	13	(36,963)	(5,899)
		<u>146,770</u>	<u>159,455</u>
<b>Net Current Assets</b>		<u>146,770</u>	<u>159,455</u>
<b>Total Net Assets</b>		<u>146,770</u> =====	<u>159,455</u> =====
<b>Funds</b>			
Unrestricted funds	14	146,770 =====	159,455 =====

The financial statements were approved by the Branch Committee on the signed on its behalf by:

2021. They were

P. Romain

Treasurer

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2020**

**1. Accounting Policies**

**a. Company Status**

The RSPCA Basingstoke and Andover Branch is an unincorporated charitable association, and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (RSPCA). The charity is registered with the Charity Commission, registered number 258321, and the RSPCA's registered number 219099. The registered office address is given in the Legal and Administrative data on page 1.

The objectives of the charity are to promote kindness and suppress cruelty to animals, in accordance with the policies of the society in their local area.

The charity constitutes a public benefit entity as defined by FRS102.

**b. Basis of Preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014, SORP (FRS102) second edition, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011. The disclosure requirements of section 1A of FRS102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared on a going concern basis under the historical cost convention modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency and have been rounded to the nearest pound.

**c. Income Recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income, the amount can be reliably measured and it is probable that the income will be received.

Donations and other forms of voluntary income are recognised when receivable by the charity.

Income from the shop trading is recognised when it is received. Income from donated goods is recognised when the item is sold.

Income from neutering scheme is recognised in the period the work was completed.

Gift aid is recognised in the period the donation it relates to was received.

Interest receivable from funds held on deposit is recognised in the period the charity is entitled to its receipt and can be measured reliably. This is normally on notification from the bank.

Income from government grants is recognised at fair value when the charity has entitlement, after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably.

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31 DECEMBER 2020**

**1. Accounting Policies (continued)**

Income from legacies are accounted for at the earlier of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made: or
- when a distribution is made from the estate.

Receipt of a legacy, in whole or part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

**d. Donated Goods and Time**

Donated goods are recognised as income when the item is sold.

In accordance with the Charities SORP (FRS102) second edition the general volunteer time is not recognised.

**e. Expenditure Recognition**

All expenditure includes unrecoverable VAT and is accounted for on an accruals basis. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the obligation can be measured reliably.

Expenditure on raising funds includes all costs related to the running of the shop and fund raising.

Expenditure on charitable activities includes costs of looking after and rehoming animals. The cost of looking after animals includes veterinary costs, neutering costs, boarding costs and rehoming costs including salary of rehoming officer.

Other costs include all costs involving the public accountability of the charity and its compliance with regulation and good practice.

**f. Support Costs**

Support costs are those functions that assist the work of the charity, but do not directly undertake charitable activities. The support costs are allocated directly between the provision of care for animals and the running of the shop.

**RSPCA BASINGSTOKE AND ANDOVER BRANCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31 DECEMBER 2020**

**1. Accounting Policies (continued)**

**g. Tangible Fixed Assets and Depreciation**

Individual fixed assets costing £250 or more are capitalised at cost.

Depreciation is calculated as to write off the cost of an asset, less its estimated residual value, over the useful economic life of the asset at the following rates:

Motor vehicles	25% straight line
Office equipment	25% straight line

**h. Debtors**

Trade and other debtors are recorded at settlement amount. Prepayments are valued at the amounts prepaid at balance sheet date.

**i. Cash at Bank and in Hand**

Cash at bank and in hand includes cash and short term highly liquid investments with short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**j. Creditors**

Trade and other creditors are recognised when the charity has a present obligation resulting from past events and can be measured or estimated reliably. Creditors are recognised at their settlement amounts.

**k. Financial Instruments**

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**l. Retirement Benefits**

The charity contributes to the separately administered defined contribution scheme, whose assets are held separately from the charity. Payments to the scheme are charged to the Statement of Financial Activities as they fall due.

**m. Funds**

Unrestricted reserves are funds that can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated funds are unrestricted funds of the charity which the Trustees have decided, at their discretion, to set aside for a specific purpose.

Restricted reserves are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2020**

1. **Accounting Policies (continued)**

n. **Judgements and key sources of estimation uncertainty**

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There are no judgements or estimates to note that affect these accounts.

2. **Donations and Legacies**

	<b>Unrestricted Total 2020 £</b>	<b>Total 2019 £</b>
Cat re-homing donations	4,651	4,821
Dog re-homing animal donations	4,990	8,408
Donations	30,291	28,917
HQ Neutering refunds	-	3,017
Collecting boxes	76	273
Legacies	45,000	1,026
Government grants	30,611	-
	<u>115,619</u> =====	<u>46,462</u> =====

Included in government grants is £27,000 council grants and £3,611 for furloughed staff.

There was no restricted income in 2019 or 2020.

3. **Trading Activities**

	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Shop takings – Basingstoke	27,654	80,965
Neutering scheme	2,872	3,908
Income from fundraising events	2,189	4,226
	<u>32,715</u> =====	<u>89,099</u> =====

There was restricted income from fundraising events of £2,335 in 2019. There was no restricted income in 2020.

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2020**

**4. Investment Income**

	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Bank interest	206 =====	467 =====

There was no restricted bank interest in 2019 or 2020.

**5. Raising Funds**

	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Shop Expenses		
- Rent	20,750	20,750
- Salaries	27,346	24,259
- Petty cash	-	36
- Refurbishment costs	3,115	210
- Heat, light & telephone	3,649	3,562
- Vehicle running costs	1,804	3,462
- Insurance	1,671	1,734
- Goods for resale	-	-
- Stationery	53	118
- Credit/debit card machine fees	310	387
- Other	4,483	2,526
- Dilapidations	30,000	-
	<u>93,181</u>	<u>57,044</u>
Fundraising goods	-	87
Administration fee re legacies	1,125	-
	<u>94,306</u> =====	<u>57,131</u> =====

There were no restricted expenses in 2019 or 2020.

**6. Charitable Activities**

	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Cat expenses	21,240	25,631
Dog expenses	18,310	29,386
Other animal expenses	48	115
Neutering scheme expenses	7,595	10,458
Homing co-ordination	17,856	18,819
Regional contribution	51	500
	<u>65,100</u> =====	<u>84,909</u> =====

There were restricted expenses of £2,335 in 2019 or 2020.

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**7. Other Costs**

	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Independent Examiner fee	1,400	1,400
Committee meetings & office expenses	419	1,377
Total	<u>1,819</u> =====	<u>2,777</u> =====

There were no restricted costs in 2019 or 2020.

These other costs represent the governance costs of the charity.

**8. Salaries and National Insurance Costs**

	<b>2020 £</b>	<b>2019 £</b>
Salaries paid	40,977	37,645
National Insurance paid	-	-
Pension	592	403
	<u>41,569</u> =====	<u>38,048</u> =====

The average number of staff in the year was 3 (2019 – 3).

No employee received total remuneration of more than £60,000 (2019 – None).

None of the management committee received any remuneration in the year (2019– £Nil).

Amounts can be reimbursed to committee members when reasonable, authorised expenses are wholly necessarily incurred in the performance of their duties as Trustees. In the year 2 (2019 – 3) committee members received a total of £814 (2019 - £321) for laptop batteries and miscellaneous shop items (2019 meeting room fees, fundraising goods, shop heater and volunteer xmas gifts).

**9. Lease Commitments**

The shop lease is in the name of the branch. The lease runs from 17 May 2012 until 16 May 2022 at annual rent of £20,750 with an initial review after 5 years. The charity has given notice and the lease will terminate on 31 July 2021.

The total future minimum lease payments under non-cancellable operating leases are as follows:

	<b>2020 £</b>	<b>2019 £</b>
Not later than one year	12,104	20,750
Between two and five years	-	29,395
	<u>12,104</u> =====	<u>50,145</u> =====

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**10. Tangible Fixed Assets**

	<b>Motor Van</b>	<b>Office</b>	<b>Total</b>
	<b>£</b>	<b>Equipment</b>	<b>£</b>
		<b>£</b>	
<b>Cost</b>			
Balance at 1 January 2020	12,148	2,295	14,443
Additions	-	-	-
Disposals	-	-	-
	<u>12,148</u>	<u>2,295</u>	<u>14,443</u>
Balance at 31 December 2020	=====	=====	=====
<b>Depreciation</b>			
Balance at 1 January 2020	12,148	2,295	14,443
Charge for the year	-	-	-
Eliminated on disposals	-	-	-
	<u>12,148</u>	<u>2,295</u>	<u>14,443</u>
Balance at 31 December 2020	=====	=====	=====
<b>Net book values:</b>			
31 December 2020	-	-	-
	=====	=====	=====
31 December 2019	-	-	-
	=====	=====	=====

**11. Debtors**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
VAT recoverable	2,926	3,293
Sundry debtors	1,271	1,357
Prepaid rent	5,188	5,188
HMRC Gift Aid	775	1,494
	<u>10,160</u>	<u>11,332</u>
	=====	=====

**12. Cash at Bank and in Hand**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Current account	3,277	293
Current account - Shop	1,497	3,921
Current account - Card machine	108	452
Deposit account	167,933	147,682
Petty cash	758	1,664
	<u>173,573</u>	<u>154,012</u>
	=====	=====

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**13. Creditors**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Trade creditors	5,252	3,870
Shop creditors	311	119
Regional contribution	-	500
Accrual	31,400	1,400
	<u>36,963</u>	<u>5,889</u>
	=====	=====

Included in accruals is £30,000 which relates to the provision for dilapidation costs expected as the lease on the shop has been surrendered.

**14. Funds**

	<b>Opening</b>				<b>Closing</b>
	<b>Balance</b>	<b>Income</b>	<b>Expenses</b>	<b>Transfers</b>	<b>Balance</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>General</b>	75,516	145,594	(106,292)	(18,946)	95,872
<b>Designated</b>					
- Shop refurbishment fund	52,682	61	(33,115)	-	19,628
- Van fund	10,257	13	-	-	10,270
- Rehoming co-ordinator	14,000	-	(14,223)	14,223	14,000
- Neutering scheme	7,000	2,872	(7,595)	4,723	7,000
	<u>159,455</u>	<u>148,540</u>	<u>(161,225)</u>	<u>-</u>	<u>146,770</u>
	=====	=====	=====	=====	=====

**Designated Funds**

The shop refurbishment fund income relates to the allocation of interest by the Trustees. The fund is maintained to provide for ongoing shop repairs and to pay for the shop dilapidations and exit fees. The trustees agreed to vacate the shop premises at the end of July 2021 and have an estimate from the landlord that dilapidation expenses would be in the region of £30,000, which have been accrued in these accounts.

The van replacement fund income relates to allocation of interest by the Trustees. The expenses relate to service and repairs carried out in the year. The transfers from general funds in the previous year was to build up sufficient funds to replace the van in due course.

The rehoming co-ordinator fund income relates to the allocation of interest and monies transferred from general fund to provide for the salary cost of the rehoming co-ordinator.

The neutering scheme is an important aspect of the charity's work and monies are set aside periodically from general funds to ensure the project continues. In the year the expenses were greater than the income received from members of the public benefitting from the scheme.

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**14. Funds (continued)****Funds for year ended 31 December 2019**

	<b>Opening Balance £</b>	<b>Income £</b>	<b>Expenses £</b>	<b>Transfers £</b>	<b>Closing Balance £</b>
<b>General</b>	99,793	129,570	(116,972)	(36,875)	75,516
<b>Restricted</b>	-	2,335	(2,335)	-	-
<b>Designated</b>					
- Shop refurbishment fund	52,726	166	(210)	-	52,682
- Van fund	9,782	28	(1,053)	1,500	10,257
- Rehoming co-ordinator	3,489	16	(13,789)	24,284	14,000
- Neutering scheme	2,454	3,913	(10,458)	11,091	7,000
	<u>168,244</u> =====	<u>136,028</u> =====	<u>(144,817)</u> =====	<u>-</u> =====	<u>159,455</u> =====

**15. Funds Analysis**

	<b>Fixed Assets £</b>	<b>Net Current Assets £</b>	<b>2020 Total £</b>
<b>Unrestricted</b>			
General	-	95,872	95,872
Shop refurbishment	-	19,628	19,628
Van	-	10,270	10,270
Rehoming – Co-ordination	-	14,000	14,000
Neutering	-	7,000	7,000
	<u>-</u> =====	<u>146,770</u> =====	<u>146,770</u> =====

**Fund analysis for the year ended 31 December 2019**

	<b>Fixed Assets £</b>	<b>Net Current Assets £</b>	<b>2019 Total £</b>
<b>Unrestricted</b>			
General	-	75,519	75,519
Shop refurbishment	-	52,681	52,681
Van	-	10,255	10,255
Rehoming – Co-ordination	-	14,000	14,000
Neutering	-	7,000	7,000
	<u>-</u> =====	<u>159,455</u> =====	<u>159,455</u> =====

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**16. Related Party Transactions**

The charity is a branch of RSPCA, and is entitled to a share of door to door collections made by head office. The total received in the year was £25,173 (2019 - £26,739).

The head office is responsible for the submission of the VAT return. The branch provides quarterly figures to head office.

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