

# **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, Viabes 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>		148,540 =====	136,028 =====
<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>		161,225 =====	144,817 =====
<b>Net deficit</b>		(12,685) _____	(8,789) _____
<b>Reconciliation of funds:</b>			
Total funds brought forward		159,455	168,244
<b>Total funds carried forward</b>		146,770 =====	159,455 =====

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>		146,770	159,455
<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	-
	<hr/> 93,181	<hr/> 57,044
Fundraising goods	-	87
Administration fee re legacies	1,125	-
	<hr/> 94,306 =====	<hr/> 57,131 =====

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
	<hr/> 65,100 =====	<hr/> 84,909 =====

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**

	Motor Van £	Office Equipment £	Total £
<b>Cost</b>			
Balance at 1 January 2020	12,148	2,295	14,443
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2020	12,148 =====	2,295 =====	14,443 =====
<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	12,148 =====	2,295 =====	14,443 =====
<b>Net book values:</b>			
31 December 2020	-	-	-
	=====	=====	=====
31 December 2019	-	-	-
	=====	=====	=====

**11. Debtors**

	2020 £	2019 £
VAT recoverable	2,926	3,293
Sundry debtors	1,271	1,357
Prepaid rent	5,188	5,188
HMRC Gift Aid	775	1,494
	10,160 =====	11,332 =====

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

	2020 £	2019 £
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
	173,573 =====	154,012 =====

**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 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>	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>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> =====

**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>		148,540 =====	136,028 =====
<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>		161,225 =====	144,817 =====
<b>Net deficit</b>		(12,685) _____	(8,789) _____
<b>Reconciliation of funds:</b>			
Total funds brought forward		159,455	168,244
<b>Total funds carried forward</b>		146,770 =====	159,455 =====

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**

	Motor Van £	Office Equipment £	Total £
<b>Cost</b>			
Balance at 1 January 2020	12,148	2,295	14,443
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2020	12,148 =====	2,295 =====	14,443 =====
<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	12,148 =====	2,295 =====	14,443 =====
<b>Net book values:</b>			
31 December 2020	- =====	- =====	- =====
31 December 2019	- =====	- =====	- =====

**11. Debtors**

	2020 £	2019 £
VAT recoverable	2,926	3,293
Sundry debtors	1,271	1,357
Prepaid rent	5,188	5,188
HMRC Gift Aid	775	1,494
	10,160 =====	11,332 =====

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

	2020 £	2019 £
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
	173,573 =====	154,012 =====



**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 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>	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>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> =====

**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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