

RSPCA BASINGSTOKE & ANDOVER BRANCH

2021 ANNUAL REPORT



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



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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):

	Number of Initial Treatments	Cost of Initial Treatments	Number of Further Treatments	Cost of Further Treatments
Cats	13 (18)	£522 (£672)	3 (3)	£540 (£175)
Dogs	22 (23)	£909 (£864)	14 (6)	£2,344 (£1,129)
Other Animals	0 (0)	£0 (£0)	0 (0)	£0 (£0)
Totals	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:

Animals	Number Neutered 2021	Number Neutered 2020	Number Neutered 2019
Male Cats	8	15	12
Female Cats	17	17	14
Male Dogs	14	20	28
Female Dogs	17	21	33
Rabbits	7	4	5
Totals	63	77	92

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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.



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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.

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 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 £
Income and endowments from:			
Donations and Legacies	2	62,033	115,619
Other trading activities	3	7,309	32,715
Investments	4	15	206
Total		<u>69,357</u> =====	<u>148,540</u> =====
Expenditure on:			
Raising funds	5	41,522	94,306
Charitable activities	6	69,962	65,100
Other	7	2,351	1,819
Total		<u>113,835</u> =====	<u>161,225</u> =====
Net deficit		<u>(44,478)</u>	<u>(12,685)</u>
Reconciliation of funds:			
Total funds brought forward		146,770	159,455
Total funds carried forward		<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 £
Fixed Assets			
Tangible fixed assets	10		-
Current Assets			
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>
Current Liabilities			
Creditors: Amounts falling due within one year	13	(5,730)	(36,963)
		<u>102,292</u>	<u>146,770</u>
Net Current Assets			
		<u>102,292</u>	<u>146,770</u>
Total Net Assets		<u>102,292</u>	<u>146,770</u>
		=====	=====
Funds			
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

	Unrestricted Total 2021 £	Total 2020 £
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

	Total 2021 £	Total 2020 £
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

	Total 2021 £	Total 2020 £
Bank interest	15 =====	206 =====

There was no restricted bank interest in 2020 or 2021.

5. Raising Funds

	Total 2021 £	Total 2020 £
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

	Total 2021 £	Total 2020 £
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

	Total 2021 £	Total 2020 £
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

	2021 £	2020 £
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:

	2021 £	2020 £
Not later than one year	<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

	Motor Van £	Office Equipment £	Total £
Cost			
Balance at 1 January 2021 and 31 December 2021	12,148 =====	2,295 =====	14,443 =====
Depreciation			
Balance at 1 January 2021 and 31 December 2021	12,148 =====	2,295 =====	14,443 =====
Net book values:			
31 December 2021	- =====	- =====	- =====
31 December 2020	- =====	- =====	- =====

11. Debtors

	2021 £	2020 £
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

	2021 £	2020 £
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

	2021	2020
	£	£
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

	Opening Balance	Income	Expenses	Transfers	Closing Balance
	£	£	£	£	£
General	95,872	66,248	(87,052)	(35,047)	40,021
Designated					
- 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**

	Opening Balance £	Income £	Expenses £	Transfers £	Closing Balance £
General	75,516	145,594	(106,292)	(18,946)	95,872
Designated					
- 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

	Fixed Assets £	Net Current Assets £	2021 Total £
Unrestricted			
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

	Fixed Assets £	Net Current Assets £	2020 Total £
Unrestricted			
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 31st 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 1st 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.

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 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 £
Income and endowments from:			
Donations and Legacies	2	62,033	115,619
Other trading activities	3	7,309	32,715
Investments	4	15	206
Total		<u>69,357</u> =====	<u>148,540</u> =====
Expenditure on:			
Raising funds	5	41,522	94,306
Charitable activities	6	69,962	65,100
Other	7	2,351	1,819
Total		<u>113,835</u> =====	<u>161,225</u> =====
Net deficit		<u>(44,478)</u>	<u>(12,685)</u>
Reconciliation of funds:			
Total funds brought forward		146,770	159,455
Total funds carried forward		<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 £
Fixed Assets			
Tangible fixed assets	10		-
Current Assets			
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>
Current Liabilities			
Creditors: Amounts falling due within one year	13	(5,730)	(36,963)
		<u>102,292</u>	<u>146,770</u>
Net Current Assets			
		<u>102,292</u>	<u>146,770</u>
Total Net Assets		<u>102,292</u> =====	<u>146,770</u> =====
Funds			
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

	Unrestricted Total 2021 £	Total 2020 £
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

	Total 2021 £	Total 2020 £
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

	Total 2021 £	Total 2020 £
Bank interest	15 =====	206 =====

There was no restricted bank interest in 2020 or 2021.

5. Raising Funds

	Total 2021 £	Total 2020 £
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
	<hr/> 41,522	<hr/> 93,181
Administration fee re legacies	-	1,125
	<hr/> 41,522 =====	<hr/> 94,306 =====

There were no restricted expenses in 2020 or 2021.

6. Charitable Activities

	Total 2021 £	Total 2020 £
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
	<hr/> 69,962 =====	<hr/> 65,100 =====

There were no restricted expenses in 2020 or 2021.

RSPCA BASINGSTOKE AND ANDOVER BRANCH
NOTES TO THE FINANCIAL STATEMENTS
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7. Other Costs

	Total 2021 £	Total 2020 £
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

	2021 £	2020 £
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:

	2021 £	2020 £
Not later than one year	<u>-</u> =====	<u>12,104</u> =====

RSPCA BASINGSTOKE AND ANDOVER BRANCH
NOTES TO THE FINANCIAL STATEMENTS
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10. Tangible Fixed Assets

	Motor Van £	Office Equipment £	Total £
Cost			
Balance at 1 January 2021 and 31 December 2021	12,148 =====	2,295 =====	14,443 =====
Depreciation			
Balance at 1 January 2021 and 31 December 2021	12,148 =====	2,295 =====	14,443 =====
Net book values:			
31 December 2021	- =====	- =====	- =====
31 December 2020	- =====	- =====	- =====

11. Debtors

	2021 £	2020 £
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

	2021 £	2020 £
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

	2021	2020
	£	£
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

	Opening Balance	Income	Expenses	Transfers	Closing Balance
	£	£	£	£	£
General	95,872	66,248	(87,052)	(35,047)	40,021
Designated					
- 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
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14. Funds (continued)**Funds for year ended 31 December 2020**

	Opening Balance £	Income £	Expenses £	Transfers £	Closing Balance £
General	75,516	145,594	(106,292)	(18,946)	95,872
Designated					
- 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

	Fixed Assets £	Net Current Assets £	2021 Total £
Unrestricted			
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

	Fixed Assets £	Net Current Assets £	2020 Total £
Unrestricted			
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
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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 £24,134 (2020 - £25,173).

Up to the 31st 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 1st April 2021 the Branch became responsible for its own VAT returns under a new VAT registration number separate from head office.