

# **RSPCA BASINGSTOKE & ANDOVER BRANCH**

## **2022 ANNUAL REPORT**



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



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

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

**RSPCA BASINGSTOKE & ANDOVER BRANCH**

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

**Date: 28 June 2023**

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

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

**1. Welcome & Introduction**

Kerri Swinfield welcomed everyone to the meeting.

**2. Apologies for absence**

None

**3. Adoption of Minutes of the last Annual General Meeting**

The minutes of the AGM held on Saturday 25 September 2021 were agreed as a correct record - proposed by Peter Romain and seconded by Dan Hubert.

**4. Matters arising**

None.

**5. Annual Accounts**

The accounts were formally adopted – proposed by Peter Romain, seconded by Kerri Swinfield, and agreed unanimously.

**6. Appointment of Auditor/Independent Examiner**

The Treasurer proposed that the Independent Examiners, Moore Stephens (Guildford) LLP, continue to be used as the independent examiners for the Branch. This was seconded by Lou Braham and passed unanimously.

**7. Committee report**

The report was formally adopted – proposed by Lou Braham, seconded by Peter Romain, and agreed unanimously.

**8. Election of Committee**

Three Trustees (Michael Howard-Sorrell, Lynne Romain and Ron Mulholland) had resigned since the last AGM. The outgoing Committee were grateful to them for their contribution.

Seven members had submitted properly proposed and seconded nominations for the Branch Committee. The following were duly elected to the Committee: Lou Braham, Vivien El-Felah, Dan Hubert, Peter Romain, Andy Smith, Kerri Swinfield and Sarah Young.

**9. Consideration of Resolutions**

None received

**10. Any other business**

None

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

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

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

## **Branch News**

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

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

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

Particular thanks go to

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

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

## Animal Welfare

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

### Rehoming Figures

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

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

### Welfare Assistance

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

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

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

### Neutering Scheme

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

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

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

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

## RSPCA BASINGSTOKE & ANDOVER BRANCH

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

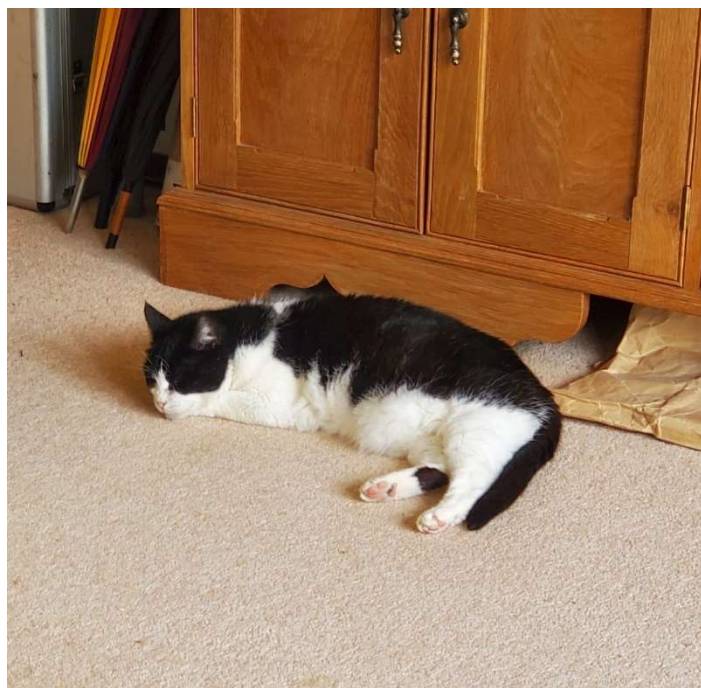
The cost of the scheme to the Branch in 2022 appears in the Annual Accounts as £8,955 (£6,793 in 2021) which is totally vets fees. This is offset by an income of £4,682 (£3,108 in 2021) which comes from the people who use the scheme.

### Animal rehoming report

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



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



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



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

## **Trustee Changes**

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

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

**RSPCA BASINGSTOKE &  
ANDOVER BRANCH**

**TRUSTEES REPORT AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
31 DECEMBER 2022**

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



# **RSPCA BASINGSTOKE AND ANDOVER BRANCH**

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

**BRANCH MANAGEMENT COMMITTEE**

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

**CHARITY REGISTRATION NUMBER:** 258321

**REGISTERED OFFICE:**

31 Saxon Way  
Basingstoke  
Hampshire  
RG24 8SA

**INDEPENDENT EXAMINER:**

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

**BANKERS:**

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

**SOLICITOR:**

Wills Chandler  
76 Bounty Road  
Basingstoke  
Hampshire RG21 3BZ

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

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

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

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

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

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

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

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

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

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

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

### **LEGAL AND ADMINISTRATIVE DETAILS**

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

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

### **BRANCH MANAGEMENT COMMITTEE**

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

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

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

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

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

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

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

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

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

### **FINANCIAL REVIEW**

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

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

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

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

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

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

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

### **POLICY FOR RESERVES**

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

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

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

### **RISK MANAGEMENT**

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

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

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

### **GRANTS AND DONATIONS**

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

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

### **VOLUNTEERS**

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

### **FUTURE PLANS**

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

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

**TRUSTEES' RESPONSIBILITIES STATEMENT**

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

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

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

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

Signed on behalf of the Branch Management Committee



Peter Romain, Treasurer

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

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

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

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

D L Griffin, FCA

Date

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

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

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

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

They were signed on its behalf by:



P. Romain


Treasurer



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

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

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



P. Romain

Treasurer

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

**1. Accounting Policies**

**a. Company Status**

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

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

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

**b. Basis of Preparation**

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

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

**c. Going concern**

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

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

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

**d. Income Recognition**

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

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

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

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

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

**1. Accounting Policies (continued)**

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

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

Income from legacies are accounted for at the earlier of:

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

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

**e. Donated Time**

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

**f. Expenditure Recognition**

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

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

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

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

**g. Support Costs**

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

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

**1. Accounting Policies (continued)**

**h. Tangible Fixed Assets and Depreciation**

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

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

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

**i. Debtors**

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

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

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

**k. Creditors**

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

**l. Financial Instruments**

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

**m. Retirement Benefits**

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

**n. Funds**

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

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

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

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

**1. Accounting Policies (continued)**

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

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

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

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

**2. Donations and Legacies**

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

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

There was no restricted income in 2021 or 2022.

**3. Trading Activities**

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

There was no restricted income in 2021 or 2022.

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

**4. Investment Income**

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

There was no restricted bank interest in 2021 or 2022.

**5. Raising Funds**

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

There were no restricted expenses in 2021 or 2022.

**6. Charitable Activities**

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

There were no restricted expenses in 2021 or 2022.

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

**7. Other Costs**

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

There were no restricted costs in 2021 or 2022.

These other costs represent the governance costs of the charity.

**8. Salaries and National Insurance Costs**

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

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

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

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

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

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

**Page 15**

**9. Tangible Fixed Assets**

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

**10. Debtors**

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

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

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



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

**12. Creditors**

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

**13. Funds**

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

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

**Funds for year ended 31 December 2021**

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

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

**14. Funds Analysis**

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

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

	<b>Fixed Assets £</b>	<b>Net Current Assets £</b>	<b>2021 Total £</b>
<b>Unrestricted</b>			
General	-	40,021	40,021
Shop refurbishment	-	30,000	30,000
Van	-	10,271	10,271
Rehoming – Co-ordination	-	15,000	15,000
Neutering	-	7,000	7,000
	----- -----	----- -----	----- -----
	-	102,292	102,292

**15. Related Party Transactions**

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

**RSPCA BASINGSTOKE &  
ANDOVER BRANCH**

**TRUSTEES REPORT AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
31 DECEMBER 2022**

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

# **RSPCA BASINGSTOKE AND ANDOVER BRANCH**

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

**BRANCH MANAGEMENT COMMITTEE**

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

**CHARITY REGISTRATION NUMBER:** 258321

**REGISTERED OFFICE:**

31 Saxon Way  
Basingstoke  
Hampshire  
RG24 8SA

**INDEPENDENT EXAMINER:**

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

**BANKERS:**

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

**SOLICITOR:**

Wills Chandler  
76 Bounty Road  
Basingstoke  
Hampshire RG21 3BZ

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

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

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

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

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

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

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

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

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

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

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

### **LEGAL AND ADMINISTRATIVE DETAILS**

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

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

### **BRANCH MANAGEMENT COMMITTEE**

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

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

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

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

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

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

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

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

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

### **FINANCIAL REVIEW**

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

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

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

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

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

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

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

### **POLICY FOR RESERVES**

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

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

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

### **RISK MANAGEMENT**

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

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

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

### **GRANTS AND DONATIONS**

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

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

### **VOLUNTEERS**

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

### **FUTURE PLANS**

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



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

**TRUSTEES' RESPONSIBILITIES STATEMENT**

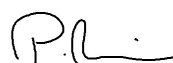
The Branch Committee is responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

Signed on behalf of the Branch Management Committee



Peter Romain, Treasurer

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

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

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

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

D L Griffin, FCA

Date


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

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

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

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

They were signed on its behalf by:



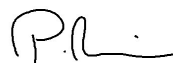
P. Romain

Treasurer

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

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

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



P. Romain

Treasurer

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

**1. Accounting Policies**

**a. Company Status**

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

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

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

**b. Basis of Preparation**

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

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

**c. Going concern**

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

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

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

**d. Income Recognition**

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

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

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

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

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

**1. Accounting Policies (continued)**

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

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

Income from legacies are accounted for at the earlier of:

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

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

**e. Donated Time**

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

**f. Expenditure Recognition**

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

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

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

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

**g. Support Costs**

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

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

**1. Accounting Policies (continued)**

**h. Tangible Fixed Assets and Depreciation**

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

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

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

**i. Debtors**

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

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

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

**k. Creditors**

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

**l. Financial Instruments**

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

**m. Retirement Benefits**

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

**n. Funds**

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

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

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

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

**1. Accounting Policies (continued)**

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

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

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

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

**2. Donations and Legacies**

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

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

There was no restricted income in 2021 or 2022.

**3. Trading Activities**

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

There was no restricted income in 2021 or 2022.



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

**4. Investment Income**

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

There was no restricted bank interest in 2021 or 2022.

**5. Raising Funds**

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

There were no restricted expenses in 2021 or 2022.

**6. Charitable Activities**

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

There were no restricted expenses in 2021 or 2022.

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

**7. Other Costs**

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

There were no restricted costs in 2021 or 2022.

These other costs represent the governance costs of the charity.

**8. Salaries and National Insurance Costs**

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

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

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

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

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

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

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

**10. Debtors**

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

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

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

**RSPCA BASINGSTOKE AND ANDOVER BRANCH**  
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**12. Creditors**

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

**13. Funds**

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

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

**Funds for year ended 31 December 2021**

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

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

**14. Funds Analysis**

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

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

	<b>Fixed Assets £</b>	<b>Net Current Assets £</b>	<b>2021 Total £</b>
<b>Unrestricted</b>			
General	-	40,021	40,021
Shop refurbishment	-	30,000	30,000
Van	-	10,271	10,271
Rehoming – Co-ordination	-	15,000	15,000
Neutering	-	7,000	7,000
	----- -----	----- 102,292	----- 102,292

**15. Related Party Transactions**

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