

RSPCA BASINGSTOKE & ANDOVER BRANCH

2023 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: 22 June 2024

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

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

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

Five members had submitted properly proposed and seconded nominations for the Branch Committee. The following were duly elected: Lou Braham, Vivien El-Felah, Dan Hubert, Peter Romain, and Andy Smith.
- 9. Consideration of Resolutions**
None received
- 10. Any other business**
None

Andy Smith
Branch Secretary

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

Branch News

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

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

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

Particular thanks go to

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

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

Animal Welfare

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

Rehoming Figures

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

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

Welfare Assistance

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

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

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

Neutering Scheme

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

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

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

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

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

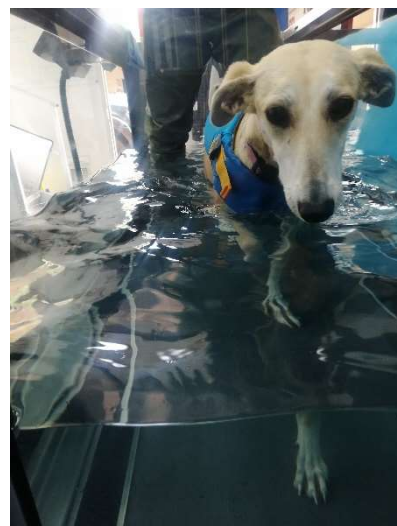
Due to financial constraints, the number of vouchers issued was reduced in 2023. Since the neutering of pets is high on the RSPCA agenda the Branch applied for, and in December 2023, received, a grant of £7,000 from the RSPCA Regional Fund to continue the neutering scheme.

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

Animal rehoming report

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

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



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

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



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

Trustee Changes

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

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

**RSPCA BASINGSTOKE &
ANDOVER BRANCH**

**TRUSTEES REPORT AND
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31 DECEMBER 2023**

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

RSPCA BASINGSTOKE AND ANDOVER BRANCH

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RSPCA BASINGSTOKE AND ANDOVER BRANCH

LEGAL AND ADMINISTRATIVE INFORMATION

BRANCH MANAGEMENT COMMITTEE

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

CHARITY REGISTRATION NUMBER: 258321

REGISTERED OFFICE:

31 Saxon Way
Basingstoke
Hampshire
RG24 8SA

INDEPENDENT EXAMINER:

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

BANKERS:

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

SOLICITOR:

Wills Chandler
76 Bounty Road
Basingstoke
Hampshire RG21 3BZ

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

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

PRINCIPAL OBJECTS AND OBJECTS FOR THE PUBLIC BENEFIT

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

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

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

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

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

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

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

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

LEGAL AND ADMINISTRATIVE DETAILS

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

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

BRANCH MANAGEMENT COMMITTEE

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

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

BRANCH MANAGEMENT COMMITTEE (continued)

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

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

RECRUITMENT AND APPOINTMENT OF BRANCH COMMITTEE MEMBERS

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

INDUCTION AND TRAINING OF COMMITTEE MEMBERS

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

FINANCIAL REVIEW

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

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

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

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

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

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

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

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

POLICY FOR RESERVES

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

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

RISK MANAGEMENT

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

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

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

GRANTS AND DONATIONS

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

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

VOLUNTEERS

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

GOING CONCERN

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

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

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

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

FUTURE PLANS

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

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

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

TRUSTEES' RESPONSIBILITIES STATEMENT

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

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

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

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

Signed on behalf of the Branch Management Committee



Peter Romain, Treasurer

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

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

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

Responsibilities and basis of report

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

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


Independent examiner's statement

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

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

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

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



D L Griffin, FCA

Date 2 July 2024

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

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

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

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

They were signed on its behalf by:



P. Romain

Treasurer

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

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

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



P. Romain

Treasurer

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

1. Accounting Policies

a. Company Status

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

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

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

b. Basis of Preparation

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

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

c. Going concern

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

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

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

d. Income Recognition

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

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

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

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

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

1. Accounting Policies (continued)

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

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

Income from legacies are accounted for at the earlier of:

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

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

e. Donated Time

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

f. Expenditure Recognition

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

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

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

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

g. Support Costs

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

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

1. Accounting Policies (continued)

h. Tangible Fixed Assets and Depreciation

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

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

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

i. Debtors

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

j. Cash at Bank and in Hand

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

k. Creditors

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

l. Financial Instruments

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

m. Retirement Benefits

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

n. Funds

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

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

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

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

1. Accounting Policies (continued)

o. Judgements and key sources of estimation uncertainty

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

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

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

2. Donations and Legacies

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

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

There was no restricted income in 2022

3. Trading Activities

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

There was no restricted income in 2022

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

4. Investment Income

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

There was no restricted bank interest in 2022

5. Other Income

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Van sale	667	-	667	-
	<u>667</u>	<u>-</u>	<u>667</u>	<u>-</u>
	=====	=====	=====	=====

6. Raising Funds

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

There were no restricted expenses in 2022

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

7. Charitable Activities

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

There were no restricted expenses in 2022

8. Other Costs

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

There were no restricted costs in 2022

9. Salaries and National Insurance Costs

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

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

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

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

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

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

10. Debtors

	2023	2022
	£	£
VAT recoverable	2,299	742
Sundry debtors	3,288	1,068
	<u>5,587</u>	<u>1,810</u>
	=====	=====

11. Cash at Bank and in Hand

	2023	2022
	£	£
Current account	5,366	2,150
Current account - Shop	1,774	1,128
Current account - Card machine	5	7
Deposit account	49,758	68,494
Petty cash	137	400
	<u>57,040</u>	<u>72,179</u>
	=====	=====

12. Creditors

	2023	2022
	£	£
Trade creditors	5,961	5,076
Shop creditors	-	123
Accrual	2,958	2,350
	<u>8,919</u>	<u>7,549</u>
	=====	=====

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

13. Funds

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

Funds for year ended 31 December 2022

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

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

14. Funds Analysis

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

Fund analysis for the year ended 31 December 2022

	Fixed Assets £	Net Current Assets £	2022 Total £
Unrestricted			
- General	-	66,640	66,640
	-----	-----	-----

15. Related Party Transactions

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

**RSPCA BASINGSTOKE &
ANDOVER BRANCH**

**TRUSTEES REPORT AND
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31 DECEMBER 2023**

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

RSPCA BASINGSTOKE AND ANDOVER BRANCH

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RSPCA BASINGSTOKE AND ANDOVER BRANCH

LEGAL AND ADMINISTRATIVE INFORMATION

BRANCH MANAGEMENT COMMITTEE

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

CHARITY REGISTRATION NUMBER: 258321

REGISTERED OFFICE:

31 Saxon Way
Basingstoke
Hampshire
RG24 8SA

INDEPENDENT EXAMINER:

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

BANKERS:

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

SOLICITOR:

Wills Chandler
76 Bounty Road
Basingstoke
Hampshire RG21 3BZ

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

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

PRINCIPAL OBJECTS AND OBJECTS FOR THE PUBLIC BENEFIT

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

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

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

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

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

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

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

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

LEGAL AND ADMINISTRATIVE DETAILS

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

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

BRANCH MANAGEMENT COMMITTEE

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

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

BRANCH MANAGEMENT COMMITTEE (continued)

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

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

RECRUITMENT AND APPOINTMENT OF BRANCH COMMITTEE MEMBERS

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

INDUCTION AND TRAINING OF COMMITTEE MEMBERS

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

FINANCIAL REVIEW

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

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

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

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

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

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

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

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

POLICY FOR RESERVES

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

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

RISK MANAGEMENT

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

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

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

GRANTS AND DONATIONS

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

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

VOLUNTEERS

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

GOING CONCERN

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

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

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

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

FUTURE PLANS

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

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

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

TRUSTEES' RESPONSIBILITIES STATEMENT

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

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

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

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

Signed on behalf of the Branch Management Committee



Peter Romain, Treasurer

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

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

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

Responsibilities and basis of report

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

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


Independent examiner's statement

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

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

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

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



D L Griffin, FCA

Date 2 July 2024

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

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

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

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

They were signed on its behalf by:



P. Romain

Treasurer

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

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

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



P. Romain

Treasurer

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

1. Accounting Policies

a. Company Status

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

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

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

b. Basis of Preparation

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

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

c. Going concern

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

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

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

d. Income Recognition

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

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

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

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

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

1. Accounting Policies (continued)

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

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

Income from legacies are accounted for at the earlier of:

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

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

e. Donated Time

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

f. Expenditure Recognition

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

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

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

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

g. Support Costs

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

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

1. Accounting Policies (continued)

h. Tangible Fixed Assets and Depreciation

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

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

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

i. Debtors

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

j. Cash at Bank and in Hand

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

k. Creditors

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

l. Financial Instruments

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

m. Retirement Benefits

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

n. Funds

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

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

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

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

1. Accounting Policies (continued)

o. Judgements and key sources of estimation uncertainty

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

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

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

2. Donations and Legacies

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

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

There was no restricted income in 2022

3. Trading Activities

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

There was no restricted income in 2022

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

4. Investment Income

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

There was no restricted bank interest in 2022

5. Other Income

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Van sale	667	-	667	-
	<u>667</u>	<u>-</u>	<u>667</u>	<u>-</u>
	=====	=====	=====	=====

6. Raising Funds

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

There were no restricted expenses in 2022

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

7. Charitable Activities

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

There were no restricted expenses in 2022

8. Other Costs

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

There were no restricted costs in 2022

9. Salaries and National Insurance Costs

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

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

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

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

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

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

10. Debtors

	2023	2022
	£	£
VAT recoverable	2,299	742
Sundry debtors	3,288	1,068
	<u>5,587</u>	<u>1,810</u>
	=====	=====

11. Cash at Bank and in Hand

	2023	2022
	£	£
Current account	5,366	2,150
Current account - Shop	1,774	1,128
Current account - Card machine	5	7
Deposit account	49,758	68,494
Petty cash	137	400
	<u>57,040</u>	<u>72,179</u>
	=====	=====

12. Creditors

	2023	2022
	£	£
Trade creditors	5,961	5,076
Shop creditors	-	123
Accrual	2,958	2,350
	<u>8,919</u>	<u>7,549</u>
	=====	=====

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

13. Funds

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

Funds for year ended 31 December 2022

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

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

14. Funds Analysis

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

Fund analysis for the year ended 31 December 2022

	Fixed Assets £	Net Current Assets £	2022 Total £
Unrestricted			
- General	-	66,640	66,640
	-----	-----	-----

15. Related Party Transactions

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