

RSPCA BASINGSTOKE & ANDOVER BRANCH

2024 ANNUAL REPORT



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RSPCA BASINGSTOKE & ANDOVER BRANCH

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

Date: 21 June 2025

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

RSPCA BASINGSTOKE & ANDOVER BRANCH

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

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

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

Andy Smith
Branch Secretary

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

Branch News

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

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

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

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

Particular thanks go to

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

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

Trustee Changes

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

Animal Welfare

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

Rehoming Figures

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

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

Welfare Assistance

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

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

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

Neutering Scheme

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

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

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

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

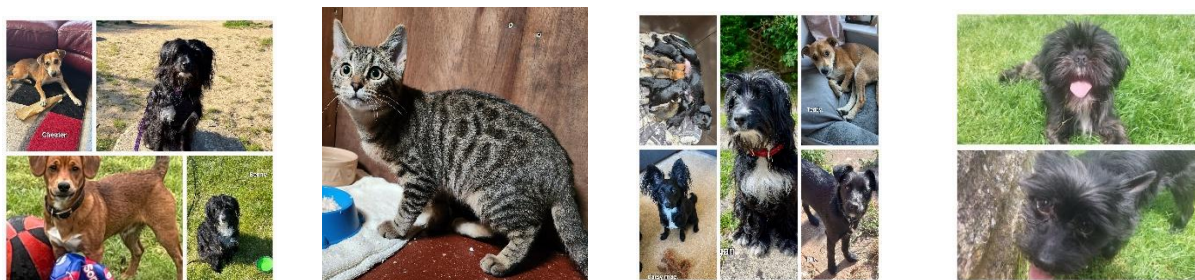
RSPCA BASINGSTOKE & ANDOVER BRANCH

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

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

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

Animal rehoming report



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

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

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

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

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



**RSPCA BASINGSTOKE &
ANDOVER BRANCH**

**TRUSTEES REPORT AND
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31 DECEMBER 2024**

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

RSPCA BASINGSTOKE AND ANDOVER BRANCH

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RSPCA BASINGSTOKE AND ANDOVER BRANCH

LEGAL AND ADMINISTRATIVE INFORMATION

BRANCH MANAGEMENT COMMITTEE

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

CHARITY REGISTRATION NUMBER: 258321

REGISTERED OFFICE:

31 Saxon Way
Basingstoke
Hampshire
RG24 8SA

INDEPENDENT EXAMINER:

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

BANKERS:

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

SOLICITOR:

Wills Chandler
76 Bounty Road
Basingstoke
Hampshire RG21 3BZ

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

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

PRINCIPAL OBJECTS AND OBJECTS FOR THE PUBLIC BENEFIT

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

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

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

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

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

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

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

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

LEGAL AND ADMINISTRATIVE DETAILS

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

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

BRANCH MANAGEMENT COMMITTEE

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

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

BRANCH MANAGEMENT COMMITTEE (continued)

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

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

RECRUITMENT AND APPOINTMENT OF BRANCH COMMITTEE MEMBERS

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

INDUCTION AND TRAINING OF COMMITTEE MEMBERS

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

FINANCIAL REVIEW

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

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

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

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

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

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

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

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

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

POLICY FOR RESERVES

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

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

RISK MANAGEMENT

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

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

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

GRANTS AND DONATIONS

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

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

VOLUNTEERS

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

GOING CONCERN

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

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

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

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

FUTURE PLANS

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

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

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

TRUSTEES' RESPONSIBILITIES STATEMENT

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

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

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

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

Signed on behalf of the Branch Management Committee



Peter Romain, Treasurer

Approved by the Committee Members on the

17/06/2025

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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


D L Griffin, FCA

Date 27 June 2025

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

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

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

The financial statements were approved by the Branch Committee on the 17 June 2025

They were signed on its behalf by:



17/06/2025

P. Romain

Treasurer

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

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

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



17/06/2025

P. Romain

Treasurer

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

1. Accounting Policies

a. Company Status

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

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

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

b. Basis of Preparation

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

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

c. Going concern

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

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

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

d. Income Recognition

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

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

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

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

1. Accounting Policies (continued)

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

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

e. Donated Time

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

f. Expenditure Recognition

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

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

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

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

g. Support Costs

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

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

1. Accounting Policies (continued)

h. Tangible Fixed Assets and Depreciation

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

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

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

i. Debtors

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

j. Cash at Bank and in Hand

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

k. Creditors

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

l. Financial Instruments

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

m. Retirement Benefits

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

n. Funds

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

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

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

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

1. Accounting Policies (continued)

o. Judgements and key sources of estimation uncertainty

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

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

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

2. Donations and Legacies

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

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

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

3. Trading Activities

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

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

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

4. Investment Income

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

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

5. Other Income

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

There was no restricted other income in 2023.

6. Raising Funds

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Vehicle running costs	-	-	-	475
Fundraising goods	132	-	132	-
	<u>132</u> =====	<u>-</u> =====	<u>132</u> =====	<u>475</u> =====

There were no restricted expenses in 2023

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

7. Charitable Activities

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

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

8. Other Costs

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

There were no restricted costs in 2023.

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

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

9. Salaries and National Insurance Costs

	2024	2023
	£	£
Salaries paid	20,240	16,897
Pension	418	315
	<u>20,658</u>	<u>17,212</u>
	=====	=====

The average number of staff in the year was 1 (2023 – 1).

No employee received total remuneration of more than £60,000 (2023 – None).

None of the management committee received any remuneration in the year (2023– £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 (2023 – 0) committee member received expenses (2023 - £Nil).

10. Debtors

	2024	2023
	£	£
VAT recoverable	1,081	2,299
Sundry debtors	3,174	3,288
	<u>4,255</u>	<u>5,587</u>
	=====	=====

11. Cash at Bank and in Hand

	2024	2023
	£	£
Current account	3,031	5,366
Current account - Collection	405	1,774
Current account - Card machine	5	5
Deposit account	61,473	49,758
Petty cash	100	137
	<u>65,014</u>	<u>57,040</u>
	=====	=====

12. Creditors

	2024	2023
	£	£
Trade creditors	2,421	5,961
Accrual	5,271	2,958
	<u>7,692</u>	<u>8,919</u>
	=====	=====

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

13. Funds

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

Funds for year ended 31 December 2023

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

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

14. Funds Analysis

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

Fund analysis for the year ended 31 December 2023

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

15. Related Party Transactions

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

**RSPCA BASINGSTOKE &
ANDOVER BRANCH**

**TRUSTEES REPORT AND
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31 DECEMBER 2024**

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

RSPCA BASINGSTOKE AND ANDOVER BRANCH

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RSPCA BASINGSTOKE AND ANDOVER BRANCH

LEGAL AND ADMINISTRATIVE INFORMATION

BRANCH MANAGEMENT COMMITTEE

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

CHARITY REGISTRATION NUMBER: 258321

REGISTERED OFFICE:

31 Saxon Way
Basingstoke
Hampshire
RG24 8SA

INDEPENDENT EXAMINER:

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

BANKERS:

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

SOLICITOR:

Wills Chandler
76 Bounty Road
Basingstoke
Hampshire RG21 3BZ

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

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

PRINCIPAL OBJECTS AND OBJECTS FOR THE PUBLIC BENEFIT

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

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

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

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

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

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

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

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

LEGAL AND ADMINISTRATIVE DETAILS

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

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

BRANCH MANAGEMENT COMMITTEE

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

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

BRANCH MANAGEMENT COMMITTEE (continued)

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

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

RECRUITMENT AND APPOINTMENT OF BRANCH COMMITTEE MEMBERS

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

INDUCTION AND TRAINING OF COMMITTEE MEMBERS

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

FINANCIAL REVIEW

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

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

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

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

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

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

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

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

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

POLICY FOR RESERVES

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

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

RISK MANAGEMENT

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

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

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

GRANTS AND DONATIONS

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

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

VOLUNTEERS

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

GOING CONCERN

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

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

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

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

FUTURE PLANS

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

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

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

TRUSTEES' RESPONSIBILITIES STATEMENT


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

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

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

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

Signed on behalf of the Branch Management Committee



Peter Romain, Treasurer

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

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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


D L Griffin, FCA

Date 27 June 2025

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

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

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

The financial statements were approved by the Branch Committee on the 17 June 2025

They were signed on its behalf by:



17/06/2025

P. Romain

Treasurer

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

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

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



17/06/2025

P. Romain

Treasurer

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

1. Accounting Policies

a. Company Status

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

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

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

b. Basis of Preparation

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

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

c. Going concern

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

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

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

d. Income Recognition

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

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

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

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

1. Accounting Policies (continued)

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

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

e. Donated Time

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

f. Expenditure Recognition

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

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

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

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

g. Support Costs

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

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

1. Accounting Policies (continued)

h. Tangible Fixed Assets and Depreciation

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

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

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

i. Debtors

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

j. Cash at Bank and in Hand

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

k. Creditors

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

l. Financial Instruments

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

m. Retirement Benefits

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

n. Funds

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

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

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

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

1. Accounting Policies (continued)

o. Judgements and key sources of estimation uncertainty

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

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

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

2. Donations and Legacies

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

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

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

3. Trading Activities

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

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

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

4. Investment Income

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

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

5. Other Income

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

There was no restricted other income in 2023.

6. Raising Funds

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Vehicle running costs	-	-	-	475
Fundraising goods	132	-	132	-
	<u>132</u> =====	<u>-</u> =====	<u>132</u> =====	<u>475</u> =====

There were no restricted expenses in 2023

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

7. Charitable Activities

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

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

8. Other Costs

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

There were no restricted costs in 2023.

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

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

9. Salaries and National Insurance Costs

	2024	2023
	£	£
Salaries paid	20,240	16,897
Pension	418	315
	<u>20,658</u>	<u>17,212</u>
	=====	=====

The average number of staff in the year was 1 (2023 – 1).

No employee received total remuneration of more than £60,000 (2023 – None).

None of the management committee received any remuneration in the year (2023– £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 (2023 – 0) committee member received expenses (2023 - £Nil).

10. Debtors

	2024	2023
	£	£
VAT recoverable	1,081	2,299
Sundry debtors	3,174	3,288
	<u>4,255</u>	<u>5,587</u>
	=====	=====

11. Cash at Bank and in Hand

	2024	2023
	£	£
Current account	3,031	5,366
Current account - Collection	405	1,774
Current account - Card machine	5	5
Deposit account	61,473	49,758
Petty cash	100	137
	<u>65,014</u>	<u>57,040</u>
	=====	=====

12. Creditors

	2024	2023
	£	£
Trade creditors	2,421	5,961
Accrual	5,271	2,958
	<u>7,692</u>	<u>8,919</u>
	=====	=====

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

13. Funds

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

Funds for year ended 31 December 2023

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

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

14. Funds Analysis

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

Fund analysis for the year ended 31 December 2023

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

15. Related Party Transactions

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