REGISTERED CHARITY NUMBER: 201291

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31st December 2025

for

RSPCA Hants & Surrey Border Branch

RSPCA Hants & Surrey Border Branch

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for the Year Ended 31st December 2025

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The trustees present their report with the financial statements of the charity for the year ended 31st December 2025. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the Branch is to promote the objective of the Society with particular reference to the Hants & Surrey Border area, in accordance with the policies of the Society. The Society's objectives are to promote kindness and to prevent or suppress cruelty to animals.

The policy of the Branch is to raise funds in the Hants & Surrey Border area to achieve our animal welfare objectives. Firstly, there is our Rescue & Rehoming Service of cats and kittens that we take into care. These are handed over by owners who are no longer able to care for them for a range of reasons or from RSPCA Officers on the grounds of abandonment, neglect or cruelty. These animals are cared for at a local private boarding establishment or with fosterers and re-homed when appropriate. Secondly, there is our Welfare Assistance Scheme which provides financial help to local owners on qualifying benefits who have pets that are sick or injured. We make a contribution towards the costs based on a case-by-case basis. As part of our Welfare Assistance Scheme, we also provide assistance towards neutering and free microchipping for cats, dogs and rabbits, again criteria dependent.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The trustees consider that the performance of the branch during 2025 has continued to be extremely challenging owing to the ongoing cost-of-living situation. We have continued our prudent policy for charitable expenditure resulting in an increase in our reserves when compared with 2024. Reserves remain healthy at £640,979.

The Branch continues to provide financial help to members of the public, contributing towards the cost of veterinary treatment for sick & injured pets. The Branch also provides welfare-based assistance for neutering and microchipping. During 2025 126 cats and 2 rabbits were taken in by the branch and 114 cats were re-homed over the course of the year. The majority of these animals will have received neutering, microchipping and/or veterinary care. The Branch also provided welfare assistance, issuing vouchers to contribute towards medical treatments for 165 dogs, 96 cats and 8 other companion animals, and towards neutering of 54 dogs, 106 cats and 6 other companion animals. The trustees actively manage the welfare and re-homing expenditure to ensure that it is well targeted.

The Branch could not function without the support of its volunteers. New people are always welcome to support our fundraising efforts, provide support for re-homing and help out in our shops. To those who already help out, we are thankful for their support!

When planning our activities for the year, the Trustees have considered the Commission's guidance on public benefit.

FINANCIAL REVIEW

Principal funding sources

Our two shops (Ash Vale and North Camp) continued to produce the principal income for the branch. A review of costs and contracts has led to a noticeable reduction in some of our utility costs in the latter part of 2025 and the trustees continue to explore ways to manage operating costs efficiently and generate more income through promotion and fundraising.

FINANCIAL REVIEW

Reserves policy

The Branch has adopted a formal reserves policy that takes into consideration our current reserves; anticipated income; ongoing welfare expenditure; fundraising expenses; other planned expenses and a contingency. The policy is intended to guide and inform how trustees plan expenditure through the year so that the branch will maintain satisfactory financial health. It is reviewed annually by the committee. The policy supplements the Finance Administrator's ongoing oversight of more frequent (monthly or quarterly) reviews with the Trustees.

At the 31 December 2025 the unrestricted fund amounts to a sum of £640,979 which the Trustees consider to be sufficient to cover the stated reserves policy.

Going concern

The Trustees monitor and assess the charity's ability to continue in operation. Together with the level of reserves available to the charity, the Trustees conclude that the charity is a going concern.

FUTURE PLANS

The Trustees had not envisaged any change in the way the Branch carried on its activities. We attended some new fund-raising events in 2025, as we had hoped to, and have continued to do so in 2026. We will continue looking at ways of attracting volunteers and especially trustees, which are very much needed and a priority for 2026 along with increasing Branch publicity, highlighting our activities and increasing our income.

The increase in demand for our resources means that we have to continually monitor our expenditure policies. This will ensure we are using our generated income as effectively as possible with a sustainable, long-term approach to animal welfare.

We also continue to review new opportunities for expanding our income generation through retail, government assistance and fundraising.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The branch is an unincorporated charitable association and a branch of, and thus dependent on, the Royal Society for the Prevention of Cruelty to Animals, (the Society).

The Society was incorporated by the Royal Society for the Prevention of Cruelty to Animals Act 1932 (as amended) and is governed by the Acts and by the rules of the Society.

The branch is governed by the branch rules, and these accord with Rule XI of the Society's rules, and are approved by the Council of the Society. The branch is a separate registered charity.
The branch is currently in the process of transitioning to become a CIO which is planned to be completed by the end of 2026.

Organisational structure

The management of the Branch is entrusted to a branch committee, who are the trustees of the charity.
The method of appointment of new trustee members is set out in the Society's branch rules.

Sadly trustee Marion Newman passed away early in 2026. We would like to express our appreciation for all of her years supporting the branch.

Key management remuneration

The trustees consider the Board of Trustees as comprising the key management personnel of the Charity in charge of directing and controlling and operating the charity on a day-to-day basis. All trustees give their time freely and no Trustee remuneration was paid in the year. Details of Trustee expenses and related party transactions are disclosed in notes 5 and 13 to the accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Investment policy

The branch's investment powers are in accordance with those of the Society, which are set out in the RSPCA Act 1958. The branch can invest until needed any part of its capital and income not required for the immediate running of the branch.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

201291

Principal address

Karen Folkes
47-49 Camp Road
North Camp
Farnborough
Hampshire
GU14 6EN

Trustees

S Littlewood (resigned 26.3.2025)
J Cardew
M Newman (deceased 23.1.2026)
V Leonard (resigned 27.3.2025)
S Herber
P Herber
M Wingate
S Hathaway
K Lawrance (resigned 9.4.2025)
S Rotherham (resigned 1.1.2025)
S Barnes (appointed 23.5.2025)
M Longthorne (appointed 16.9.2025)

Independent Examiner

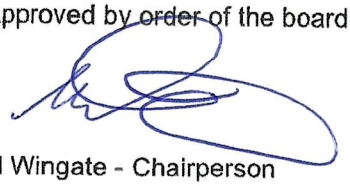
Neil Hollingshead F.C.C.A
Whiteleys
Chartered Certified Accountants
Sovereign House
155 High Street
Aldershot
Hampshire
GU11 1TT

Professional Advisers

Bankers: Natwest, 45 Park Street, Camberley, Surrey GU15 3PA
The Co-operative Bank
Shawbrook Bank

Solicitors: Bates Solicitors, 67 Fleet Road, Fleet, Hants GU51 3PJ.

Approved by order of the board of trustees on 3rd August 2026 and signed on its behalf by:



M Wingate - Chairperson

Statement of Trustees' Responsibilities for the Year Ended 31st December 2025

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. 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.

Independent examiner's report to the trustees of RSPCA Hants & Surrey Border Branch

I report to the charity trustees on my examination of the accounts of RSPCA Hants & Surrey Border Branch (the Trust) for the year ended 31st December 2025.

Responsibilities and basis of report

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

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



Neil Hollingshead F.C.C.A

Whiteleys
Chartered Certified Accountants
Sovereign House
155 High Street
Aldershot
Hampshire
GU11 1TT

Date: 3rd August 2026

RSPCA Hants & Surrey Border Branch

Statement of Financial Activities
for the Year Ended 31st December 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		66,324	61,670
Charitable activities			
Local & national animal welfare		11,620	10,915
Other trading activities	2	225,350	245,892
Investment income	3	13,107	10,081
Other income		1,179	-
Total		317,580	328,558
EXPENDITURE ON			
Raising funds			
Other trading activities		159,053	149,973
		159,053	149,973
Charitable activities			
Local & national animal welfare		114,438	119,326
Total		273,491	269,299
NET INCOME		44,089	59,259
RECONCILIATION OF FUNDS			
Total funds brought forward		596,890	537,631
TOTAL FUNDS CARRIED FORWARD		640,979	596,890

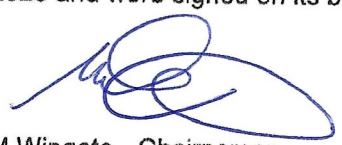
The notes on page 7 to 16 form part of these financial statements

RSPCA Hants & Surrey Border Branch

Balance Sheet
31st December 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	7	1,543	1,611
CURRENT ASSETS			
Stocks	8	203	103
Debtors	9	17,750	24,037
Cash at bank and in hand		630,495	586,070
		648,448	610,210
CREDITORS			
Amounts falling due within one year	10	(9,012)	(14,931)
NET CURRENT ASSETS		639,436	595,279
TOTAL ASSETS LESS CURRENT LIABILITIES		640,979	596,890
NET ASSETS		640,979	596,890
FUNDS	11		
Unrestricted funds		640,979	596,890
TOTAL FUNDS		640,979	596,890

The financial statements were approved by the Board of Trustees and authorised for issue on 3rd August 2026 and were signed on its behalf by:



M Wingate - Chairperson

The notes on page 7 to 16 form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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

The financial statements are presented in Sterling (£).

Going concern

The trustees monitor and assess the charity's ability to continue in operation and this together with the level of reserves available to the charity lead the trustees to conclude that the charity is a going concern.

Income

The general principle is that incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. However the nature of much of the income is voluntary, and can only be included on a cash basis. This includes any share of the national door to door collection, which is apportioned between branches, in some cases over a year after the collection, and the amount received by the branch is not under its control.

Government grants are recognised in the profit and loss account, on an accruals basis, when there is a reasonable expectation that the conditions attaching to the grant will be complied with and that the grant will be received.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities

The branch charitable activities relate to the operation of the veterinary care and animal re-homing scheme.

Tangible fixed assets

Tangible fixed assets are carried at cost less accumulated depreciation and accumulated impairment losses.

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over their estimated useful lives as follows:

Fixtures and fittings	-	20% on reducing balance
Motor vehicles	-	20% on cost

On disposal, the difference between the net disposal proceeds and the carrying amount of the item sold is recognised in profit or loss.

1. ACCOUNTING POLICIES - continued

Stocks
Stocks are measured at the lower of cost and selling price less cost to complete and sell.

Cost is calculated on a first in, first out basis and includes all costs of purchase and other costs incurred in bringing the stocks to their present location and condition.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments
A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases

The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments.

Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability.

Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life.

Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments
The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in profit or loss.

1. ACCOUNTING POLICIES - continued

Financial instruments

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and the best estimate, which is an approximation, of the amount that the company would receive for the asset if it were to be sold at the reporting date.

Financial assets and liabilities are offset and the net amount reported in the statement of financial position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Impairment of non-financial assets

At each reporting date non-financial assets not carried at fair value, like plant, property and equipment, are reviewed to determine whether there is an indication that an asset may be impaired. If there is an indication of possible impairment, the recoverable amount of any asset or group of related assets, which is the higher of value in use and the fair value less cost to sell, is estimated and compared with its carrying amount. If the recoverable amount is lower, the carrying amount of the asset is reduced to its recoverable amount and an impairment loss is recognised immediately in profit or loss.

Stocks are also assessed for impairment at each reporting date. The carrying amount of each item of stock, or group of similar items, is compared with its selling price less costs to complete and sell. If an item of or stock group of similar items is impaired, its carrying amount is reduced to selling price less costs to complete and sell, and an impairment loss is recognised immediately in profit or loss.

If an impairment loss is subsequently reversed, the carrying amount of the asset or group of related assets is increased to the revised estimate of its recoverable amount, but not to exceed the amount that would have been determined had no impairment loss been recognised for the asset or group of related assets in prior periods. A reversal of an impairment loss is recognised immediately in profit or loss.

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	1,576	1,534
Shop sales of donated & bought -in goods	223,774	244,358
	225,350	245,892

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	13,107	10,081

4. INDEPENDENT EXAMINATION FEE

	2025	2024
	£	£
Fees paid by the charity for assistance in the preparation of the accounts and the independent examination of those accounts	1,225	1,175

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2025 nor for the year ended 31st December 2024.

Trustees' expenses

During the year trustees were reimbursed expenses in the sum of £ 217 (2024 £174). The monies related to disbursements incurred by the trustees in relation to their service for the charity

6. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	119,531	111,566
Other pension costs	2,116	1,929
	121,647	113,495

The average monthly number of employees during the year was as follows:

	2025	2024
Fundraising	6	7
Animal Welfare	2	2
	8	9

No employees received emoluments in excess of £60,000.

In addition to employed staff, the charity also relies upon the 75 or so volunteers who are involved in all the branch activities.

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1st January 2025	13,503	6,990	20,493
Additions	318	-	318
At 31st December 2025	13,821	6,990	20,811
DEPRECIATION			
At 1st January 2025	11,892	6,990	18,882
Charge for year	386	-	386
At 31st December 2025	12,278	6,990	19,268
NET BOOK VALUE			
At 31st December 2025	1,543	-	1,543
At 31st December 2024	1,611	-	1,611

8. STOCKS

	2025 £	2024 £
Stocks	203	103

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	-	4,578
VAT	3,941	2,803
Prepayments and accrued income	13,809	16,656
	17,750	24,037

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	3,290	6,191
Other creditors	5,722	8,740
	9,012	14,931

11. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General fund	596,890	44,089	640,979
TOTAL FUNDS	596,890	44,089	640,979

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	317,580	(273,491)	44,089
TOTAL FUNDS	317,580	(273,491)	44,089

Comparatives for movement in funds

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds			
General fund	537,631	59,259	596,890
TOTAL FUNDS	537,631	59,259	596,890

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	328,558	(269,299)	59,259
TOTAL FUNDS	328,558	(269,299)	59,259

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	537,631	103,348	640,979
TOTAL FUNDS	537,631	103,348	640,979

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	646,138	(542,790)	103,348
TOTAL FUNDS	646,138	(542,790)	103,348

12. OTHER FINANCIAL COMMITMENTS

a) The North Camp premises were occupied under a fixed term lease to February 2025 at an annual rent of £18,000. The intention is for this lease to be extended for a further 10 years and at present this is being re-contracted for with the landlord.

b) The Ash Vale premises lease was extended for 10 years in 2020 at an annual rent of £18,000.

13. RELATED PARTY DISCLOSURES

At the year end the charity owed trustees NIL, (2024: NIL).

14. ULTIMATE CONTROLLING PARTY

For the whole of the current and previous period the charity was controlled by its trustees.

RSPCA Hants & Surrey Border Branch

Detailed Statement of Financial Activities for the Year Ended 31st December 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	35,343	43,113
Gift aid	17,565	18,114
Legacies	12,631	-
Subscriptions	785	443
	66,324	61,670
Other trading activities		
Fundraising events	1,576	1,534
Shop sales of donated & bought -in goods	223,774	244,358
	225,350	245,892
Investment income		
Deposit account interest	13,107	10,081
Charitable activities		
Animal adoptions	11,620	10,915
Other income		
Commission received	1,179	-
Total incoming resources	317,580	328,558
EXPENDITURE		
Other trading activities		
Shop purchases	1,562	1,657
Wages	100,127	92,812
Pensions	2,116	1,929
Other shop operating costs	52,389	51,021
Legal fees	2,473	2,151
Fixtures and fittings	386	403
	159,053	149,973
Charitable activities		
Wages	19,404	18,754
Veterinary scheme	52,764	58,187
Animal board costs	29,634	31,058
Donations	2,000	-
Insurance	1,219	581
Motor expenses	2,207	2,595
Telephone	1,366	2,328
Carried forward	108,594	113,503

RSPCA Hants & Surrey Border Branch

Detailed Statement of Financial Activities for the Year Ended 31st December 2025

	2025 £	2024 £
Charitable activities		
Brought forward	108,594	113,503
Postage and stationery	615	537
Sundries	3	184
Bank charges	4,001	3,927
	113,213	118,151
Support costs		
Governance costs		
Independent examination fee	1,225	1,175
Total resources expended	273,491	269,299
Net income	44,089	59,259

This page does not form part of the statutory financial statements