ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

REGISTERED CHARITY NUMBER 205153

A & N (Haslemere) Limited
Independent Examiner
Aruna House
2 Kings Road
HASLEMERE
GU27 2QA

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

INDEX TO THE FINANCIAL STATEMENTS

	Page
Committee Members and Advisers	2
Committee Members Annual Report	3 - 7
Independent Examiners Report	8 – 9
Statement of Financial Activities	10 – 11
Balance Sheet	12
Notes to the Accounts	13 – 17

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

COMMITTEE MEMBERS AND ADVISERS

Committee members:	Mrs V. Kemp	(Hon Chairman & Hon Treasurer)
	Mr J Leston	(Hon Secretary)
	Mrs D Andrews	
	Ms C Houghton	(Website)
	Mr M Hawker	

Address:
C/O The Treasurer
Copperfield
Farnham Lane
Haslemere
Surrey
GU27 1EZ

Examiners:
A & N (Haslemere) Limited
Chartered Accountants
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Surrey, GU27 2QA
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ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH
Charity Number 205153

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

The Committee present their draft report for the year ended 31 December 2025.

Chairman	Mrs V. Kemp
Hon. Treasurer	Mrs V. Kemp
Hon. Secretary	Mr J Leston
Website	Ms C Houghton
	Mrs D Andrews
	Mr M Hawker

Objects, organisation and activities

The objectives of the RSPCA Alton, Haslemere, Petersfield & District Branch are to promote animal welfare and help the Royal Society for the Prevention of Cruelty to Animals (the Society) in the branch area. Our main objective is to find suitable homes for as many animals as possible and provide proper care for those who come into its care. A secondary objective is to provide financial assistance to those on low incomes whose animals are in need of veterinary treatment. The branch is very involved in fundraising to achieve these aims.

Constitution

The charity is constituted as an unincorporated association. The charity operates as an autonomous branch of the National RSPCA (Charity Number 219099), subject to its rules for branches.

The branch is run by a Committee who are trustees of the branch. This Committee is elected at the AGM and is usually recruited from existing volunteers and supporters or by recommendations. The branch will also use local volunteer centres. All new Trustees will be sent an information pack from HQ who also run training courses. Trustees have individual and collective responsibility for the management of the branch and the funds. Subject to the supervision of the Society, the Committee controls and monitors all the fundraising and animal welfare initiatives of the branch. The trustees hold monthly meeting at which all decisions are made as to the running of the Branch. However, the Branch does work closely with HQ staff and where applicable other RSPCA Branches.

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ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH
Charity Number 205153

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025 (cont.)

Chairman's review of the year

We have carried on from 2024 with our fostering and rehoming scheme in conjunction with Basingstoke & Andover branch. During 2025 we successfully rehomed 36 cats and 1 dog

Our scheme supplying food banks with pet food using bins placed in local vets is still proving essential for people in need. This is an area it would be useful to have the help of volunteers. In fact we are starting a campaign in the hope of gaining volunteers to help in many areas, fostering, driving our animals for vet check ups/vaccinations etc

Financial help is still very much ongoing and as you will see from the accounts a high percentage of our outgoings are for this support.

The employment of our Branch Manager, Kirstie Blakeley began in February 2025 and during the year she managed to take on various projects - a new Facebook page, a new website, helped us run a very successful dog show again in Haslemere, and started a campaign for Trustee recruitment. Kirstie is now on maternity leave, but will be back in September 2026.

As usual many many thanks from all the Committee to the great veterinary practices who work with us to care for all animals, owned, wildlife, strays; and also to the RSPCA Inspectors and Animal Rescue Officers. I would like to add my personal thanks to all the Committee for their support and hard work.

Vanessa Kemp
Hon Chairman

Our website address is www.rspca-altonhaslemerepetersfield.org.uk
Our email addresses have changed and can be found on the back of this report as can the relevant telephone numbers.

Risk Statement

The branch has carried out a review to identify the key risks and has taken appropriate steps to mitigate them.

The key risks identified are:-

(a) The loss of reputation due to error, or fraud.
(b) The loss of income due to error, or fraud.
(c) The loss of income and reserves due to poor investment performance.
(d) The loss of reserves due to savings being held which exceed the FSCS threshold.
(e) Insufficient numbers of volunteers for fundraising activities.
(f) Insufficient numbers of trustees to allow the branch to continue.
(g) Insufficient funds to allow the branch to meets its objectives.
(h) Loss of reputation if it is perceived to not be using its available reserves in a positive manner to meet the stated aims and objectives.

In the opinion of the Trustees the Branch policies and procedures are adequate to mitigate financial and reputation loss due to error, or fraud whilst maintaining a viable future financially. The controls in place are also adequate but are being monitored to help strengthen the Branch in any way deemed appropriate. The numbers of volunteers and trustees is being addressed.

Public Benefit

The trustees have given consideration to how the Charity considers it benefits the public. It achieves this amongst other ways by education of the general public to help alleviate suffering of animals which might otherwise suffer due to neglect and ill treatment. In addition, the Charity provides homing and neutering services for animals which would otherwise possibly roam unchecked and cause a nuisance in the local region. Through the dedication and love of animals we try to pass on to others the benefits to life that can be bought through owning animals.

Reserves Policy

The branch holds reserves in order that levels of service provided for animal welfare may be maintained should there be a continued decline of incoming resources. Despite all efforts the fundraising levels continue to fall with more competition amongst Charities for the goodwill and generosity of the general public and our membership, via the RSPCA's headquarters is declining.

Without Legacies, which are irregular and unpredictable, though highly welcomed, expenditure may well exceed income. For this reason the Trustees believe that Reserves should be maintained to ensure a safe long term future for the branch. If however opportunities arise which offer long term financial savings, the trustees will consider them even if this initially reduces the reserves of the Charity. Where Legacies are received the size of the income will dictate how the trustees can make best use of the funds in order to achieve the stated aims of the Charity. The trustees are aware that the Charities reputation can be damaged where the general public perceive that funds are being hoarded and not used in a positive manner.

The Trustees will, via their monthly management meetings, monitor the reserves and policies and take appropriate action to ensure that the reserves policy is adhered to and that the reserves comply with the guidelines issued by the Charities Commission.

Investment Policy

At 31 December 2025 the branch investment policy was:-

(a) The Current Bank Account operates with a preserved daily balance. Any excess or deficit is swept to or from the Business Premium Account on a daily basis. This prevents the Current Account from becoming overdrawn.
(b) To continue to review funds held on deposit in our base rate reward account.
(c) The M&G Equity fund should be maintained.
(d) The Charishare Common Investment fund and Charinco Common Investment fund should be maintained where day to day funding allows.
(e) To ensure reserves are managed to ensure Financial Services Compensation Scheme is monitored and action taken to mitigate any risk arising from the failure of any of the Charities bank or savings providers.

The trustees recognise the need to review this policy on an annual basis and to appropriately monitor the investment funds and be proactive in their management, to ensure the best interests of the branch objectives are maintained

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH
Charity Number 205153

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025 (cont.)

Connected Parties

The Charity is a local branch of the Royal Society for the Prevention of Cruelty to Animals (Charity Number 219099) a national Charity that acts as a support organisation. The Charity pays an annual Quota to the RSPCA Headquarters based on its level of reserves during the previous year.

This report was approved by the Committee on 23/06/2026

Signed: .....

Mrs Vanessa Kemp
Treasurer

Date: 23/06/2026

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS ALTON, HASLEMERE, PETERSFIELD AND DISTRICT BRANCH

I report on the accounts of the charity for the year ended 31 December 2025 which comprise of the Statement of Financial Activities, the Balance Sheet, and the related notes and are set out on pages ten to seventeen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants of England and Wales (ICAEW).

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

(continued)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS ALTON, HASLEMERE, PETERSFIELD AND DISTRICT BRANCH (CONT.)

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1 which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and

- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Anugrah Sharma

10/09/2026

Mrs Anugrah Sharma BSc.FCA
A & N (Haslemere) Limited
Chartered Accountants
Aruna House
2 Kings Road
Haslemere
Surrey
GU27 2QA

Date: .....

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025			2024
	Un-Restricted £	Restricted £	Total £	£
INCOMING RESOURCES				
Voluntary income				
Donations	403	-	403	622
Collecting boxes	85	-	85	70
RSPCA Headquarters collections	22,085	-	22,085	22,077
Legacies received (Note 9)	58,206	-	58,206	-
Shop income	-	-	-	4,407
Activities for generating funds				
Membership subscriptions	168	-	168	138
Proceeds from special efforts	1,637	-	1,637	171
Miscellaneous income	-	-	-	3
Investment income				
Bank deposit interest (gross)	2,462	-	2,462	3,441
Investment income	7,690	-	7,690	7,498
Incoming resources	92,736	-	92,736	38,427
Other incoming resources	-	-	-	-
Total incoming resources	92,736	-	92,736	38,427
RESOURCES EXPENDED				
Costs of generating voluntary income				
Clinics and veterinary fees	40,070	-	40,070	44,215
Animal expense	133	-	133	1,856
Fundraising trading costs of goods sold				
Merchandise	818	-	818	-
	41,021	-	41,021	46,071
Costs of charitable activities				
Headquarters and regional quotas	22,050	-	22,050	15,550
Donation	-	-	-	1,000
	22,050	-	22,050	16,550

(continued)

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025			2024
	Un-Restricted £	Restricted £	Total £	£
Governance costs				
Printing, stationery, advertising, telephone, postage and bank charges	342	-	342	72
Insurance	682	-	682	-
Vehicle Fuel	919	-	919	428
Independent Examiner's fee	1,296	-	1,296	1296
Miscellaneous Purchases	485	-	485	564
Bookkeeping fees	1,339	-	1,339	300
Professional fees	2,662	-	2,662	-
Sundry Expenses	1,949	-	1,949	35
Employment	31,363	-	31,363	1,944
Fostering Costs	23,711	-	23,711	5,433
Computer and Software	155	-	155	-
Depreciation	356	-	356	-
Advertising	2,207		2,207	-
	67,466	-	67,466	10,072
Other resources expended	-	-	-	-
Stock adjustment	-		-	-
Total resources expended	130,537	-	130,537	72,693
Net incoming/(outgoing) resources before transfers	-37,801	-	-37,801	-34,266
Gross transfer between funds	-	-	-	-
Gains/(Losses) on investment assets				
Realised	-	-	-	-
Un-Realised (Note 3)	23,243	-	23,243	3,681
Net movement in funds for the year:	-14,558	-	-14,558	-30,585
Fund balances brought forward	402,631	-	402,631	433,216
Fund balances carried forward	388,073	-	388,073	402,631

The notes on pages 13 to 17 form part of these accounts

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

BALANCE SHEET AS AT 31 DECEMBER 2025

	Note	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible			724		-
Investments	3		202,960		179,718
Current assets					
Debtors		-		-	
Goods in stock	6	200		200	
Cash at bank		190,191		225,453	
		190,391		225,653	
Current liabilities					
Creditors: amounts falling due within one year	4	6,002		2,740	
Net current assets			184,389		222,913
Total assets less current liabilities			388,073		402,631
Creditors: amounts falling due after more than one year			-		-
Provision for liabilities and charges			-		-
Net assets			388,073		402,631
Funds	2				
Unrestricted income funds					
Designated funds			-		4,410
General funds			388,073		398,221
Restricted income funds					
General fund			-		-
Total funds			388,073		402,631

Signed: ..... Date: 23/06/2026

Mrs Vanessa Kemp
Treasurer

For and on behalf of the Committee

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1. ACCOUNTING POLICIES

(a) **Basis of preparation**
The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value. SORP (FRS 102), the Statement of Recommended Practice - Accounting and Reporting by Charities 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 2015) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005. This is necessary for their accounts to give a true and fair view as required by the 2008 Regulations.

The charity has availed itself of Paragraph 4(1) of Schedule 1 of the Regulations 2008 and adapted the Companies Act formats to reflect the special nature of the charity's activities. No separate SOFA has been presented for the charity alone as permitted by Section 408 of the Companies Act 2006 and paragraph 397 of the SORP.

(b) **Fund accounting**
General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

(c) **Incoming resources**
All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement arises when the charity has sufficient evidence that a gift has been left to them. The fair value is measured or estimated based on the information available, and will generally be the expected cash amount.

The branch splits its income between different categories on the SOFA. These are Membership subscriptions, which represent the branch's element of the national subscription paid by members in their area. Donations represent the monies donated locally (excluding those in special efforts) and those made direct to the RSPCA Headquarters but for the benefit of this branch. Income from Special Efforts represents the monies raised at events (such as fetes, car boot sales etc). Collecting boxes are the monies collected from the various collecting tins displayed in local shops and amenities. RSPCA Headquarters collections reflect the branch's element of the monies collected on a national level from donations by bank transfer.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

(d) **Resources expended**
All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Premises overheads have been allocated on a floor area basis and other overheads have been allocated on the basis of the head count.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

(e) Investments
Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year.

The Trustees recognise the need to review this policy on an annual basis and to look at other potential opportunities whilst appropriately monitoring the available funds and being proactive in their management, to ensure the best interests of the Charity's objectives are maintained.

(f) **Stock**
Stock consists of purchased goods for resale. Stocks are valued at the lower of cost and net realisable value. Items donated for resale or distributions were not included in the financial statements until they are sold or distributed.

2. STATEMENT OF FUNDS

	Balance at 01/01/25 £	Resources received £	Resources expended £	Transfers £	Balance at 31/12/25 £
Unrestricted					
Emergency Vet	4,410	-	-	(4,410)	-
General Fund	398,221	115,979	130,537	4,410	388,073
	402,631	115,979	130,537	-	388,073

DESIGNATED FUNDS

Emergency Vet

RSPCA Headquarters will now only meet the cost of an emergency vet where they are contacted in advance and agree the treatment; otherwise emergency veterinary treatment for injured animals is the responsibility of the individual branches. The trustees had previously set aside a designated reserve of £4,410 to help meet this expense. There has been no specific use of this fund and the trustees no longer consider a separate designation to be required. The fund has therefore been released to general funds during the year.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

3. FIXED ASSET INVESTMENTS

	2025			2024		
	Holding	Cost	Market value	Holding	Cost	Market Value
		£	£		£	£
Quoted equity shares:						
M & G Equities Inv. Fund	3,200.00	4,954	55,281	3,200.00	4,954	47,117
Investment funds						
Charishare Common Inv. Fund	15,674.77	34,296	132,218	15,674.77	34,296	117,374
Charinco Common Inv. Fund	10,740.07	19,370	15,461	10,740.07	19,370	15,227
Total		**58,620**	**202,960**		**58,620**	**179,718**

4. CREDITORS

	2025	**2024**
	£	£
Trade creditors	4,706	1,444
Other creditors and accruals	1,296	1,296
Social securities		
	6,002	2,740

5. COMMITTEE MEMBERS' EXPENSES AND REMUNERATION

No committee member received any remuneration during the year. During the year the branch employed one member of staff, the Branch Manager, whose costs are included within employment costs in the Statement of Financial Activities. The average number of persons employed during the year was one.

6. STOCK

The stock held at the year-end was valued by the committee at £200 (2024 - £200). All stocks have been valued at the lower of cost and net realisable value.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

7. DONATIONS MADE

No donations were made by the Branch during the year (2024 - £1,000).

8. DONATIONS RECEIVED

During the year the branch received donated items worth £403 (2024 - £622) to the Charity.

9. LEGACIES

Legacies received during the year were £58,206 (2024 - Nil).

10. CONTROLLING PARTY

The trustees control the Charity in accordance with the constitution and the branch rules of the main RSPCA Charity.