

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended  
31st December 2019  
for  
RSPCA Hants & Surrey Border Branch**

**RSPCA Hants & Surrey Border Branch**

**Contents of the Financial Statements  
for the Year Ended 31st December 2019**

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## **RSPCA Hants & Surrey Border Branch**

### **Report of the Trustees for the Year Ended 31st December 2019**

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The trustees present their report with the financial statements of the charity for the year ended 31st December 2019. 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 2015).

#### **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 with the intention being mainly twofold in how we spend the raised funds. Firstly, there is our Rescue & Rehoming Service of cats and kittens that we take into care, either from members of the public who don't want their pet/s anymore or from RSPCA Officers, who have removed pets from their homes because they have been cruelly treated, neglected or abandoned. These pets are cared for at our cattery or through fosterers and are rehomed when they are well enough. Secondly, there is our Welfare Assistance Scheme which provides financial help to local families on State Benefits or low incomes 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 free neutering and microchipping for cats, dogs and rabbits; again criteria dependent.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The trustees consider that the performance of the branch during 2019 has been satisfactory, with incoming resources improving in all areas and continuing our prudent policy for charitable expenditure resulting in a small increase in our reserves when compared with 2018. Reserves remain healthy at £256k.

The branch continues to provide financial help towards the cost of veterinary treatment for sick & injured pets to members of the public, including free neutering and microchipping. The branch also rescued and re-homed 140 cats and other companion animals during 2019. We microchipped 196 cats and dogs, neutered 252 and provided welfare assistance for 232 dogs and 131 cats.

The branch could not function without the support of its volunteers. New people are always welcome to support our fundraising efforts, provide support for rehoming 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. The trustees continue to explore ways to manage operating costs efficiently and generate more income through promotion and fundraising. The trustees actively manage our welfare and rehoming expenditure to ensure that it is well targeted.

##### **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 at least once annually, by the committee, such that expenditure or fundraising plans or the policy itself may be amended. The policy supplements the treasurer's ongoing oversight of more frequent (monthly or quarterly) reviews with the trustees

At the 31 December 2019 the unrestricted fund amounts to a sum of £256,350 which the Trustees consider to be sufficient to cover the stated reserves policy.

## **RSPCA Hants & Surrey Border Branch**

### **Report of the Trustees for the Year Ended 31st December 2019**

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#### **FUTURE PLANS**

The trustees had not envisaged any change in the way the branch carried on its activities, however with the Covid 19 situation this has left retail operations suspended until further Government notice but envisage a 2 -3-month loss of sales at least. We will look for other streams of retail such as eBay Amazon-smile to try and make some compensation. We will continue looking at ways of attracting volunteers, increasing publicity, awareness of our activities and increase our overall income.

The increased growth of demand for our resources means that we have to continually monitor our expenditure policies to ensure we are using our generated income as effectively as possible and 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 in order to try and sustain our current level of welfare and rehoming expenditure.

#### **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.

##### **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.

##### **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 6 and 15 to the accounts.

##### **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

## RSPCA Hants & Surrey Border Branch

### Report of the Trustees for the Year Ended 31st December 2019

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#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Trustees

S Littlewood	
C Jones	- resigned 4.2.2020
E Godbolt	- resigned 2.5.2019
J Cardew	
P Flint	
K Godbolt	- resigned 4.5.2019
M Newman	
V Leonard	
C Lee	- appointed 13.7.2019
	- resigned 28.2.2020
S Herber	- appointed 19.9.2019
P Herber	- appointed 19.9.2019
M Wingate	- appointed 19.9.2019

##### Independent examiner

Paul Timothy Whiteley F.C.C.A  
Association of Chartered Certified Accountants  
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  
The Charities Aid Foundation Bank

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

Approved by order of the board of trustees on 30th June 2020 and signed on its behalf by:

S Littlewood - Trustee

**Independent Examiner's Report to the Trustees of  
RSPCA Hants & Surrey Border Branch**

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**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 the RSPCA Hants & Surrey Border Branch (the Trust) for the year ended 31st December 2019.

**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 registered member of 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.

Paul Timothy Whiteley F.C.C.A  
Association of Chartered Certified Accountants  
Whiteleys  
Chartered Certified Accountants  
Sovereign House  
155 High Street  
Aldershot  
Hampshire  
GU11 1TT

2nd July 2020

# RSPCA Hants & Surrey Border Branch

## Statement of Financial Activities for the Year Ended 31st December 2019

		2019 Unrestricted fund £	2018 Total funds £
	Notes		
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		70,752	47,134
<b>Charitable activities</b>			
Local & national animal welfare		8,325	7,410
Other trading activities	2	197,950	180,673
Investment income	3	442	231
<b>Total</b>		<b>277,469</b>	<b>235,448</b>
 <b>EXPENDITURE ON</b>			
<b>Raising funds</b>			
Other trading activities		119,100	121,946
		<b>119,100</b>	<b>121,946</b>
 <b>Charitable activities</b>			
Local & national animal welfare		100,970	97,161
<b>Total</b>		<b>220,070</b>	<b>219,107</b>
 <b>NET INCOME</b>		<b>57,399</b>	<b>16,341</b>
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>198,951</b>	<b>182,610</b>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<b>256,350</b>	<b>198,951</b>

The notes form part of these financial statements

**RSPCA Hants & Surrey Border Branch**

**Balance Sheet  
At 31st December 2019**

		2019 Unrestricted fund £	2018 Total funds £
	Notes		
<b>FIXED ASSETS</b>			
Tangible assets	8	2,114	4,041
<b>CURRENT ASSETS</b>			
Stocks	9	556	588
Debtors	10	11,517	9,356
Cash at bank and in hand		252,587	209,199
		<u>264,660</u>	<u>219,143</u>
<b>CREDITORS</b>			
Amounts falling due within one year	11	(10,424)	(24,233)
		<u>254,236</u>	<u>194,910</u>
<b>NET CURRENT ASSETS</b>			
		256,350	198,951
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>256,350</u>	<u>198,951</u>
<b>NET ASSETS</b>			
		<u>256,350</u>	<u>198,951</u>
<b>FUNDS</b>	13		
Unrestricted funds		256,350	198,951
<b>TOTAL FUNDS</b>		<u>256,350</u>	<u>198,951</u>

The financial statements were approved by the Board of Trustees on 30th June 2020 and were signed on its behalf by:

S Littlewood -Trustee

The notes 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 2015)', 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 (£).

### 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.

### 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.

### 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.

**Notes to the Financial Statements - continued  
for the Year Ended 31st December 2019**

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**1. ACCOUNTING POLICIES - continued**

**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.

## RSPCA Hants & Surrey Border Branch

### Notes to the Financial Statements - continued for the Year Ended 31st December 2019

#### 1. ACCOUNTING POLICIES - continued

##### 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.

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 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

	2019	2018
	£	£
Fundraising events	2,727	722
Shop sales of donated & bought -in goods	195,223	179,951
	<u>197,950</u>	<u>180,673</u>

# RSPCA Hants & Surrey Border Branch

## Notes to the Financial Statements - continued for the Year Ended 31st December 2019

### 3. INVESTMENT INCOME

	2019 £	2018 £
Deposit account interest	442	231

### 4. SUPPORT COSTS

	Governance costs £
Local & national animal welfare	2,374

### 5. INDEPENDENT EXAMINATION FEE

	2019 £	2018 £
Fees paid by the charity for assistance in the preparation of the accounts and the independent examination of those accounts	1,275	1,050

### 6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2019 nor for the year ended 31st December 2018 .

#### Trustees' expenses

During the year five trustees were reimbursed expenses in the sum of £4,843 (2018 £455). The monies related to travel expenses, telephone, postage costs and disbursements incurred by the trustees in relation to their service for the charity.

# RSPCA Hants & Surrey Border Branch

## Notes to the Financial Statements - continued for the Year Ended 31st December 2019

### 7. STAFF COSTS

	2019 £	2018 £
Wages and salaries	73,862	71,568
Social security costs	-	1,674
Other pension costs	2,011	1,142
	<u>75,873</u>	<u>74,384</u>

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

	2019	2018
Fundraising	7	7
Animal Welfare	2	1
	<u>9</u>	<u>8</u>

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

In addition to employed staff, the charity also relies upon the 80 or so volunteers who are involved in all the branch activities.

### 8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>			
At 1st January 2019 and 31st December 2019	<u>12,907</u>	<u>6,990</u>	<u>19,897</u>
<b>DEPRECIATION</b>			
At 1st January 2019	10,264	5,592	15,856
Charge for year	<u>529</u>	<u>1,398</u>	<u>1,927</u>
At 31st December 2019	<u>10,793</u>	<u>6,990</u>	<u>17,783</u>
<b>NET BOOK VALUE</b>			
At 31st December 2019	<u>2,114</u>	<u>-</u>	<u>2,114</u>
At 31st December 2018	<u>2,643</u>	<u>1,398</u>	<u>4,041</u>

### 9. STOCKS

	2019 £	2018 £
Stocks	<u>556</u>	<u>588</u>

**RSPCA Hants & Surrey Border Branch**

**Notes to the Financial Statements - continued  
for the Year Ended 31st December 2019**

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2019 £	2018 £
Trade debtors	1,194	-
Other debtors	10,323	9,356
	<u>11,517</u>	<u>9,356</u>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2019 £	2018 £
Bank loans and overdrafts (see note 12)	234	15,662
Trade creditors	6,735	5,907
Other creditors	3,455	2,664
	<u>10,424</u>	<u>24,233</u>

**12. LOANS**

An analysis of the maturity of loans is given below:

	2019 £	2018 £
Amounts falling due within one year on demand:		
Bank overdraft	<u>234</u>	<u>15,662</u>

**13. MOVEMENT IN FUNDS**

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
<b>Unrestricted funds</b>			
General fund	198,951	57,399	256,350
	<u>198,951</u>	<u>57,399</u>	<u>256,350</u>
<b>TOTAL FUNDS</b>	<u>198,951</u>	<u>57,399</u>	<u>256,350</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	277,469	(220,070)	57,399
	<u>277,469</u>	<u>(220,070)</u>	<u>57,399</u>
<b>TOTAL FUNDS</b>	<u>277,469</u>	<u>(220,070)</u>	<u>57,399</u>

**RSPCA Hants & Surrey Border Branch**

**Notes to the Financial Statements - continued  
for the Year Ended 31st December 2019**

**13. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.18 £	Net movement in funds £	At 31.12.18 £
<b>Unrestricted Funds</b>			
General fund	182,610	16,341	198,951
<b>TOTAL FUNDS</b>	<u>182,610</u>	<u>16,341</u>	<u>198,951</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	235,448	(219,107)	16,341
<b>TOTAL FUNDS</b>	<u>235,448</u>	<u>(219,107)</u>	<u>16,341</u>

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

	At 1.1.18 £	Net movement in funds £	At 31.12.19 £
<b>Unrestricted funds</b>			
General fund	182,610	73,740	256,350
<b>TOTAL FUNDS</b>	<u>182,610</u>	<u>73,740</u>	<u>256,350</u>

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 £
<b>Unrestricted funds</b>			
General fund	512,917	(439,177)	73,740
<b>TOTAL FUNDS</b>	<u>512,917</u>	<u>(439,177)</u>	<u>73,740</u>

**14. OTHER FINANCIAL COMMITMENTS**

a) The North Camp premises are occupied under a fixed term lease to February 2026 at an annual rent of £18,000.

b) The Ash Vale premises lease finished in January 2016 and are occupied outside of any formal lease terms, which are currently being negotiated. There is currently no date when these are expected to be finalised.

**RSPCA Hants & Surrey Border Branch**

**Notes to the Financial Statements - continued  
for the Year Ended 31st December 2019**

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**15. RELATED PARTY DISCLOSURES**

At the year end, the charity owed Vivienne Leonard £NIL (2018: £110) and Pat Flint £129.91 (2018: £86.21). Both are trustees.

**16. 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 2019**

	2019 £	2018 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	30,613	31,063
Gift aid	7,146	4,318
Legacies	32,528	10,871
Subscriptions	465	882
	<hr/> 70,752	<hr/> 47,134
<b>Other trading activities</b>		
Fundraising events	2,727	722
Shop sales of donated & bought -in goods	195,223	179,951
	<hr/> 197,950	<hr/> 180,673
<b>Investment income</b>		
Deposit account interest	442	231
<b>Charitable activities</b>		
Animal adoptions	8,325	7,410
	<hr/>	<hr/>
<b>Total incoming resources</b>	277,469	235,448
 <b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Shop purchases	2,632	3,663
Wages	60,225	58,997
Social security	-	1,093
Pensions	2,011	1,142
Other shop operating costs	52,276	54,987
Other fundraising costs	30	5
Fixtures and fittings	528	661
Motor vehicles	1,398	1,398
	<hr/> 119,100	<hr/> 121,946
<b>Charitable activities</b>		
Wages	13,637	12,571
Social security	-	581
Veterinary scheme	50,162	48,284
Animal board costs	23,936	25,613
Insurance	541	551
Motor expenses	3,454	2,624
Telephone	1,989	2,074
Postage and stationery	1,044	1,210
Carried forward	94,763	93,508

This page does not form part of the statutory financial statements

**RSPCA Hants & Surrey Border Branch**

**Detailed Statement of Financial Activities  
for the Year Ended 31st December 2019**

	2019 £	2018 £
<b>Charitable activities</b>		
Brought forward	94,763	93,508
Advertising	64	39
Sundries	1,446	851
Bank interest	22	-
Bank charges	2,301	1,713
	<hr/> 98,596	<hr/> 96,111
<b>Support costs</b>		
<b>Governance costs</b>		
Independent examination fee	1,275	1,050
Legal fees	1,099	-
	<hr/> 2,374	<hr/> 1,050
<b>Total resources expended</b>	<hr/> 220,070	<hr/> 219,107
 <b>Net income</b>	 <hr/> <hr/> 57,399	 <hr/> <hr/> 16,341

This page does not form part of the statutory financial statements