

## **TRUSTEES' ANNUAL REPORT FOR 2021**

### **RSPCA Reading With Oxon Border Branch**

#### **A. Reference and Administration Details**

Registration Number: 251482

Principal Address: PO Box 8184, Reading, Berkshire, RG6 9PS

Trustees/Committee Member Names as At Date of Report:

Ms Jo Martin (Chair, Out of Branch Home-Check Requests Co-ordinator)

Mrs Sandra Ayers (Treasurer, Welfare Officer)

Mr Steve Ayers (Secretary, Rabbit Re-homing Co-ordinator)

Mrs Lindsay Mills (Animal Boarding Co-ordinator)

Ms Penelope Garden (Volunteers and Fund-Raising Co-ordinator)

Ms Claire Perks (Rabbit Home Checker)

Ms Jean Rainey (Minutes Secretary)

Ms Jo Le'Burn (Cat Foster Co-ordinator) – Committee Member

Names of Trustees Who Served During the Year: as listed above

Names of Senior Staff Members Exercising Delegated Management Powers: None

Names of Any Retained Advisors or Agents: None

Names of Any Custodian Trustees Acting For the Branch: None

Details of Any Assets Held As Custodian For Other Charities: None

#### **B. Structure, Governance and Management**

How the Branch Is Constituted; Date of Governing Document:

The Charity is constituted as an unincorporated association established by Trust Deed. The charity operates as an autonomous branch of the national RSPCA subject to its rules for branches (as updated in 2012).

How Trustees Are Recruited, Appointed, Inducted and Trained:

Advertisements for Trustees are put on the Society and Branch Websites. Trustees are elected at the AGM or in between times may be co-opted on to the Governing Committee by a vote at a meeting of the existing Trustees. All Trustees are briefed on their responsibilities as Trustees prior to their acceptance of the role.

How the Trustees' Decision-Making Processes Operate:

The Trustees hold monthly meetings at which decisions are made by vote or verbal agreement following discussion. These meetings and decisions are minuted. In between these meetings decisions are made by email consultation between the Trustees.

Organisational Structure for Decision-Making, Identifying Any Powers Delegated to Staff:

All Trustees make decisions collectively without any structure, there is no staff and therefore no powers delegated to them.

Branch Network Relationship, Any Impacts on the Operating Policies Adopted By The Branch: None

Relationships with 'Related Parties' And with Other Charities Co-operating In Pursuit Of Charitable Objectives:

Liaising with local Cats Protection Group whereby they neuter some cats which come to the notice of the Branch.

Management of Major Risks to the Branch:

The Trustees review the risks which the Charity faces through the monthly meetings, which cover operational and financial reviews. The Trustees examine the operational risks which the Branch faces, and confirm that they have established systems to mitigate the significant risks, which have been identified as:

- loss of reputation through error or fraud
- loss of income through error or fraud
- insufficient funds to cover the costs of animal welfare activities
- loss of income through poor investment performance
- insufficient volunteers for fundraising activities
- insufficient trustees for the Branch to continue

### **C. Objects, Objectives and Principal Activities**

Objects:

The objects of the Branch are to promote the work and objects of the National Society of the RSPCA with particular reference to the area of the Branch. The key aim is to find suitable new homes for as many animals as possible, and to provide proper care for those who have been mistreated or abandoned.

Aims, Changes or Differences The Branch Seeks To Make Through Its Services:

Reducing the number of stray and abandoned animals in the Branch area by taking in such animals and rehoming them. Reducing the suffering of sick or injured pets with owners who cannot or will not pay for veterinary treatment by assisting them with the cost of such treatment. Supporting the work of the Inspectorate by funding two weeks boarding of animals which they take into their care within the Branch area.

Main Objectives for the Year:

As para above (within limits imposed by Covid restrictions).

Strategies for Achieving Those Objectives:

Our Trustees through each of their roles actively perform these objectives, in particular those Trustees responsible for the care, fostering and rehoming of animals that come into the Branch. As we cannot care for dogs within the Branch we make a contribution to the initial costs of dogs within the area cared for by the Inspectorate. In addition, through our Welfare line we provide financial assistance to those who would otherwise have insufficient funds to pay for the veterinary care their animals require. We also cover the costs in certain instances of animals being neutered through a voucher scheme. Please see further below.

Significant Projects/Services Contributing To Achievement Of Those Objectives:

The housing, care and rehoming operations of our Rabbit and Cat Co-ordinators.

How The Branch's Activities Are For the Public Benefit:

The Trustees have had regard to the Charity Commission Guidance on Public Benefit.

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.

We support our local Inspector[s] by taking in, free of charge, mistreated or abandoned animals, including pets whose owners suffer ill health or financial difficulties or pass away. This work is key to 'the prevention



or suppression of cruelty' part of the RSPCA objects, and promotes humane sentiments towards animals which involves moral benefit to humankind as a whole.

We provide subsidised veterinary treatment for animals which are sick or injured and belong to local people on low incomes. We do this through a voucher scheme. This work benefits those on means tested benefits by giving them financial help to obtain care for companion animals in need of veterinary treatment.

We provide subsidised neutering of companion animals for those in the Branch area on low incomes. We do this by a voucher scheme. We also provide a free neutering scheme for all companion animals via the local Inspectors. This work helps to control dog/cat/rabbit populations through neutering and benefits those on means tested benefits by giving them financial help to neuter companion animals, thereby promoting responsible pet ownership.

We take in, free of charge, stray animals. This work benefits our local community (including local authorities) by preventing animals straying and posing a risk to themselves and to people through road traffic accidents.

We respond to enquiries (both direct and via the Society's national call centre) from the public about animals locally. The public benefits from knowing that we can intervene to assist animals in need.

We offer free animal care advice by giving appropriate information to adopters and responding to enquiries from the public. The public benefits through the promotion of responsible pet ownership.

Within the terms of our governing document, we support the National Society.

We provide volunteering opportunities for those who wish to support our work, including trusteeship, fostering and fundraising. This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding.

#### Use Of Volunteers and Their Contribution (Measured in Hours):

Our street collection fundraising volunteers are critical to our fundraising efforts. Throughout the year we usually hold on average 12 street collections which last six hours in total with usually two collectors at any point in time, each doing a two hour slot (144 hours per year). We usually also host two tombolas a year manned by three volunteers at any one time (36 hours per year). Our rabbit and cat co-ordinators very much appreciate the assistance of their volunteers who brush and cuddle cats and rabbits and assist with nail clipping. This is more ad hoc in nature and therefore difficult to quantify the hours.

During 2021, due to restrictions imposed because of the Covid-19 pandemic, we were only able to hold 3 street collections & one tombola stall. However, we did have an online fundraising yoga event, which raised £507 for the rabbits in our care.

#### **D. Achievements and Performance**

Review of charitable activities undertaken, explaining performance against objectives set:

Rehoming cats and rabbits: thirty one cats & kittens and ten rabbits were rehomed by the Branch in 2021 at a cost of £15,338.

Welfare: 39 public-owned animals were neutered and 187 Branch Welfare Vouchers were redeemed at a cost of £20,623.

Helping the Inspectorate: No animals required boarding during the year.

Branch Contribution to Main Society: £2,757.

Review of fundraising and income generation against objectives:

Budget for Fundraising versus actual income: Budget £900 Raised £1,193

Budget for other income versus actual: (excluding investment income, donations relating to foster animals and National Door to Door collection): Budget £3,990 Actual £5,720.

Factors affecting performance that are within or beyond the Branch's control:

Difficulty in finding suitable Trustees and volunteers; we are a very small band of volunteers and it takes all our time just to keep the Branch going with current activities; there is little to no capacity for increasing



our activities unless we can get more people in to help. The restrictions imposed because of the Covid-19 pandemic.

Investment performance against objectives set:

We do not set objectives for Investment performance as we have no control over this. However, the Treasurer regularly checks that the investments are the best for the Branch and advises the Committee accordingly.

## **E. Financial Review and Results For the Year**

Review of the Financial Position of the Branch, Statement of Principal Financial Management Policies Adopted in the Year:

The total incoming resources for the year amounted to £79,203 (2020 £49,241). Expenditure in the year amounted to £40,198 (2020 £85,264). Unrestricted reserves increased in the year from £256,716 to £276,664.

Policy on Reserves, Level of Reserves Held and Why They are Held:

The Branch holds reserves in order that levels of service provided for animal welfare may be maintained should there be a reduction in incoming resources. Reserves in this context mean funds that are freely available for the Branch's general purposes after all commitments have been met. The Branch had unrestricted reserves of £276,664 as at 31 December 2021 represented by net assets of that amount. Restricted reserves amounted to £27,402. Unrestricted reserves, represent 688.0% of one year's expenditure based on gross expenditure levels in 2021.

*It is the opinion of the Trustees that the existing reserves are sufficient to meet any reduction in incoming resources such as those caused by the restrictions imposed because of the Covid-19 pandemic.*

Purpose of Any Designated Funds and Likely Timing of Spend:

£10,675 of restricted reserves has been designated for a Branch neutering scheme and to increase welfare assistance. The remainder of the restricted reserved, £16,727, has been designated for improvements to fostering facilities and service for cats, dogs and rabbits together with the improvement of the branch infrastructure over the next 2-3 years.

Any Funds Materially In Deficit and Steps Taken To Eliminate the Deficit: None

Principal Funding Sources:

Interest on Investments, National Door-to-Door Collection, Fund-raising Events/Street Collections.

Policy on Investments and Their Objectives; Any Social, Environmental or Ethical Considerations Taken into Account:

At 31 December 2021 the Branch investment policy was:

- that the current account balance should not fall below £1,000;
  - that the monies in the deposit account should be used to "top up" the current account when necessary, and
  - that the remainder of investments should continue to be held in the M & G ChariBond and ChariFund.
- The Trustees recognise that this policy should be reviewed on an annual basis following the finalisation of the accounts for the previous year.

How the Year's Expenditure Supported the Key Objectives:

Through the care of animals which would otherwise be in need/suffer and ensuring the rehoming where appropriate of animals taken in by the Branch.



## **F. Future Plans**

Summary of Future Plans Distinguishing Between Short/Medium/Long Term:


Short term plan: Continued operation of the Branch, maintaining the care and rehoming of rabbits and cats, Welfare support provided to owners in need of advice and financial support and assistance to the Inspectorate with dogs where possible.

Medium Term Plan: Recruit more Trustees and Volunteers with a mind to Succession Planning and to re-starting dog rehoming.

Long-Term Plan: Ensure future sustainability of the Branch; promote the Branch in the community.

## **G. Declaration**

This Report is approved by the Trustees and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'Jo Martin', with a small dot at the end.

Jo Martin

(Chair)





CHARITY REGISTERED NUMBER:251482

RSPCA READING WITH BERKS & OXON BORDER

BRANCH

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

CARBON ACCOUNTANCY LIMITED  
CHARTERED ACCOUNTANTS  
READING ENTERPRISE CENTRE  
UNIVERSITY OF READING -EARLEY GATE  
WHITEKNIGHTS ROAD  
READING  
RG6 6BU

**RSPCA READING WITH BERKS & OXON BORDER BRANCH**

**LEGAL AND ADMINISTRATIVE INFORMATION**

**Registered Charity Number:** 251482

**Trustees:** Ms J L Martin (Chairman and Chief Executive Officer)  
Mrs L Mills  
Ms J Rainey  
Mr S J Ayers (Secretary)  
Mrs S E Ayers (Treasurer)  
Ms P Garden  
Ms C Perks

**Registered Office:** P.O. Box 8184  
Reading  
Berkshire  
RG6 9PS

**Accountants:** Carbon Accountancy Limited  
Chartered Accountants  
Reading Enterprise Centre  
University of Reading – Earley Gate  
Whiteknights Road  
Reading  
RG6 6BU

**Bankers:** CAF Bank Limited  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

Lloyds Bank  
24 Broad Street  
Reading  
Berkshire  
RG1 2BT



## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF RSPCA READING WITH BERKS & OXON BORDER BRANCH**

#### **FOR THE YEAR ENDED 31 DECEMBER 2021**

I report on the financial statements of the charity for the year ended 31 December 2021, which are set out on pages 5 to 11. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Statement of Recommended Practice Accounting and Reporting by Charities (section 132 of the Charities Act 2011).

#### **Respective responsibilities of the branch and examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 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 Ireland. Having satisfied myself that the charity is not subject to audit under charities act and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 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.

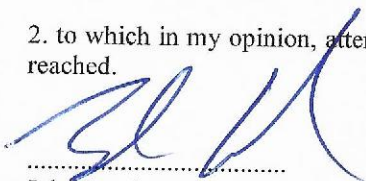
#### **Independent examiner's statement**

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:

- a. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act;  
or
- b. the accounts do not accord with the accounting records;  
or
- c. the accounts do not comply with the accounting requirements of the 2011 Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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



.....  
John Leyden FCA  
Carbon Accountancy Limited  
Chartered Accountants  
Reading Enterprise Centre  
University of Reading - Earley Gate  
Whiteknights Road  
Reading, RG6 6BU

Dated: 23<sup>rd</sup> May 2022

## **RSPCA READING WITH BERKS & OXON BORDER BRANCH**

### **REPORT OF THE BRANCH**

#### **FOR THE YEAR ENDED 31 DECEMBER 2021**

The branch present their annual report for the year ended 31 December 2021 under the Charities Act 2011, together with the financial statements for the year, and confirm that the latter comply with the requirements of the Act, the Branch Rules and the Charities SORP (FRS 102).

#### **Structure, Governance and Management**

##### **Governing document**

The charity operates as an autonomous branch of the national RSPCA subject to its rules for branches (as updated in 2012).

##### **Organisation**

A committee of Trustees, elected at the AGM governs the branch. All trustees are briefed on their responsibilities as trustees prior to their acceptance of the role. The trustees hold monthly meetings at which decisions are made.

##### **Risk policy**

The trustees actively review the risks which the charity faces on a regular basis through the monthly meetings, which cover operational and financial reviews. The trustees examine the operational risks which the branch faces, and confirm that they have established systems to mitigate the significant risks, which have been identified as:

- loss of reputation through error or fraud
- loss of income through error or fraud
- insufficient funds to cover the costs of animal welfare activities
- loss of income through poor investment performance
- insufficient volunteers for fundraising activities
- insufficient trustees for the branch to continue

##### **Objectives and activities**

The objects of the branch are to promote the work and objects of the National Society of the RSPCA with particular reference to the area of the branch.

The key aim is to find suitable new homes for as many animals as possible, and to provide proper care for those who have been mistreated or abandoned.



**RSPCA READING WITH BERKS & OXON BORDER BRANCH**

**REPORT OF THE BRANCH** (Continued)

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**Achievements and performance**

**Financial review**

The total incoming resources for the year amounted to £79,203 (2020 £49,241). Expenditure in the year amounted to £40,198 (2020 £85,264). Unrestricted reserves increased in the year from £256,716 to £276,564.

**Investment policy**

At 31 December 2021 the branch investment policy was:

- that the current account balance should not fall below £1,000;
- that the monies in the deposit account should be used to "top up" the current account when necessary, and
- that the remainder of investments should continue to be held in the M & G ChariBond and ChariFund.

The trustees recognise that this policy should be reviewed on an annual basis following the finalisation of the accounts for the previous year.

**Reserves policy**

The branch holds reserves in order that levels of service provided for animal welfare may be maintained should there be a reduction in incoming resources.

Reserves in this context mean funds that are freely available for the branch's general purposes after all commitments have been met.

The branch had unrestricted reserves of £276,564 as at 31 December 2021 represented by net assets of that amount. Restricted reserves amounted to £27,402. A transfer was made of £4,260 from unrestricted to restricted funds during the year to reclassify some donations which came in during 2020. Of the total unrestricted funds of £27,402, £10,675 has been designated for a Branch neutering scheme and to increase welfare assistance and £16,727, has been designated for improvements to fostering facilities and services for cats, dogs and rabbits together with the improvement of the branch infrastructure. Included in the £16,727 is an amount of £10,289 received during the year from Reading Rabbit Rescue who have joined with the branch to be able to continue work in relation to rabbit rescue and fostering. Unrestricted reserves represent 688.0% of one year's expenditure based on gross expenditure levels in 2021.

It is the opinion of the Trustees that the existing reserves are sufficient to meet any reduction in incoming resources.

**RSPCA READING WITH BERKS & OXON BORDER BRANCH**

**REPORT OF THE BRANCH** (Continued)

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**Accounting and reporting responsibilities**

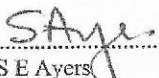
The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for the year. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which 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. 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.

Approved by the trustees on 23rd May 2022 signed on its behalf by:

  
.....  
Mrs S E Ayers  
Trustee



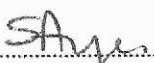
**RSPCA READING WITH BERKS & OXON BORDER BRANCH**

**BALANCE SHEET**

**AT 31 DECEMBER 2021**

	Note	2021	2020
		£	£
<b>Tangible fixed assets</b>			
Tangible assets	2	-	-
Investments		191,491	170,510
		<u>191,491</u>	<u>170,510</u>
<b>Current assets</b>			
Bank Accounts		129,975	109,303
Debtors		-	443
		<u>129,975</u>	<u>109,746</u>
<b>Creditors</b>			
Amounts falling due within one year	3	17,500	15,295
<b>Net current assets</b>		<u>112,475</u>	<u>94,451</u>
<b>Total assets less current liabilities</b>		<u>303,966</u>	<u>264,961</u>
<b>Net assets</b>		<u>303,966</u>	<u>264,961</u>
<b>Capital funds</b>			
Endowment funds		191,491	170,510
Restricted Funds		27,402	8,245
Unrestricted funds		85,073	86,206
<b>Total funds</b>		<u>303,966</u>	<u>264,961</u>

Approved by the trustees on 23<sup>rd</sup> May 2022 and signed on its behalf.

  
.....  
Mrs S E Ayers

The annexed notes form part of these financial statements.

**RSPCA READING WITH BERKS & OXON BORDER BRANCH**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021**

	<b>Restricted Funds 2021 £</b>	<b>Unrest'd Funds 2021 £</b>	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
<b>Incoming resources</b>				
Incoming Resources from generated funds:				
Voluntary income	14,897	34,230	49,127	20,315
Activities to generate funds	-	30,076	30,076	28,926
	<u>14,897</u>	<u>64,306</u>	<u>79,203</u>	<u>49,241</u>
<b>Total incoming resources</b>	<u>14,897</u>	<u>64,306</u>	<u>79,203</u>	<u>49,241</u>
<b>Resources expended</b>				
Costs of generating funds	-	40,198	40,198	85,264
<b>Total resources expended</b>	<u>-</u>	<u>40,198</u>	<u>40,198</u>	<u>85,264</u>
<b>Net movement in funds</b>	14,897	24,108	39,005	(36,023)
<b>Total funds brought forward</b>	8,245	256,716	264,961	300,984
Transfers between funds	4,260	(4,260)	-	-
<b>Total funds carried forward</b>	<u>27,402</u>	<u>276,564</u>	<u>303,966</u>	<u>264,961</u>

Details of incoming resources and resources used are given in the notes to the financial statements.



**RSPCA READING WITH BERKS & OXON BORDER BRANCH**

**STATEMENT OF FINANCIAL ACTIVITIES**

**DETAILED ANALYSIS OF MOVEMENTS IN FUNDS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021		2020	
	£	£	£	£
<b>General Fund</b>				
Balance B/fwd	86,206		88,782	
Deficit for the year	3,127		(2,576)	
Transfer to restricted fund	(4,260)		-	
		85,073		86,206
<b>Restricted Fund</b>				
Balance B/fwd	8,245		8,310	
Surplus/(Deficit) for the year	14,897		(65)	
Transfer from general fund	4,260		-	
		27,402		8,245
<b>Endowment fund</b>				
Opening balance	170,510		203,892	
Surplus/(Deficit) for the year	20,981		(33,382)	
		191,491		170,510
<b>Total funds at 31 December 2021</b>		<b>303,966</b>		<b>264,961</b>

**RSPCA READING WITH BERKS & OXON BORDER BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**1. Accounting policies**

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value. The financial statements have been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities SORP (FRS 102), applicable UK Accounting Standards and the Charities Act 2011. The principal accounting policies adopted in the preparation of the financial statements are set out below.

**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.

**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.

**Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and machinery        - 25% per annum of cost

**Investments**

Investments are stated at their market value at the year end. Income from investments is accounted for on a cash basis.

**Endowment fund**

The endowment fund, which is expendable, may regularly be increased by donations from the trustees. The trust deed allows this fund to be expended on the charity's objectives or retained as capital at the trustees' discretion. The income arising from the endowment is unrestricted.

**RSPCA READING WITH BERKS & OXON BORDER BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS** (Continued)

**FOR THE YEAR ENDED 31 DECEMBER 2021**

2. **Tangible fixed assets**

	Plant and Machinery £
Cost:	
At 1 January 2021	18,315
At 31 December 2021	18,315
Depreciation:	
At 1 January 2021	18,315
Charge for the year	-
At 31 December 2021	18,315
Net book value:	
At 31 December 2021	-
At 31 December 2020	-

3. **Creditors**

Amounts falling due within one year:-

	2021 £	2020 £
Accruals	17,500	15,295
	17,500	15,295



**RSPCA READING WITH BERKS & OXON BORDER BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS** (Continued)

**FOR THE YEAR ENDED 31 DECEMBER 2021**

4. **Incoming resources**

	<b>Restricted Funds 2021 £</b>	<b>Unrest'd Funds 2021 £</b>	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
<b>Voluntary Income</b>				
Dividends and interest	-	8,834	8,834	8,139
Increase in value of investments	-	20,981	20,981	-
Donations and legacies	14,897	4,415	19,312	12,176
	<u>14,897</u>	<u>34,230</u>	<u>49,127</u>	<u>20,315</u>
 <b>Activities for generating funds</b>				
House to house collections	-	24,134	24,134	25,178
Collection boxes	-	-	-	34
Flag days	-	240	240	318
Fund-raising events	-	1,530	1,530	1,198
Subscriptions	-	405	405	733
VAT refunds	-	1,559	1,559	1,465
Regional Emergency Fund Refund	-	2,208	2,208	-
	<u>-</u>	<u>30,076</u>	<u>30,076</u>	<u>28,926</u>

**RSPCA READING WITH BERKS & OXON BORDER BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS** (Continued)

**FOR THE YEAR ENDED 31 DECEMBER 2021**

5. Governance costs

	<b>Restricted Funds 2021 £</b>	<b>Unrest'd Funds 2021 £</b>	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
Veterinary expenses	-	30,865	30,865	31,719
Printing, postage and stationery	-	295	295	278
Accountancy	-	480	480	480
Travel and telephone expense	-	692	692	650
Boarding and fostering	-	2,938	2,938	4,310
Cat fostering pens	-	276	276	-
Rabbit foster accommodation	-	876	876	-
Trade waste collection	-	314	314	239
Branch contribution	-	2,757	2,757	3,473
Regional Emergency Fund	-	-	-	10,000
Insurance	-	552	552	573
Bank charges	-	88	88	68
Sundry expenses	-	65	65	92
Change in value of investment	-	-	-	33,382
	-	40,198	40,198	85,264

**RSPCA READING WITH BERKS & OXON BORDER BRANCH**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**CONTENTS**

	<b>Page</b>
Charity – Independent Examiner's report	1
Trustees' report	2
Balance sheet	5
Statement of financial activities	6
Schedule of funds	7
Notes	8



CHARITY REGISTERED NUMBER:251482

RSPCA READING WITH BERKS & OXON BORDER

BRANCH

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

CARBON ACCOUNTANCY LIMITED  
CHARTERED ACCOUNTANTS  
READING ENTERPRISE CENTRE  
UNIVERSITY OF READING -EARLEY GATE  
WHITEKNIGHTS ROAD  
READING  
RG6 6BU

**RSPCA READING WITH BERKS & OXON BORDER BRANCH**

**LEGAL AND ADMINISTRATIVE INFORMATION**

**Registered Charity Number:** 251482

**Trustees:** Ms J L Martin (Chairman and Chief Executive Officer)  
Mrs L Mills  
Ms J Rainey  
Mr S J Ayers (Secretary)  
Mrs S E Ayers (Treasurer)  
Ms P Garden  
Ms C Perks

**Registered Office:** P.O. Box 8184  
Reading  
Berkshire  
RG6 9PS

**Accountants:** Carbon Accountancy Limited  
Chartered Accountants  
Reading Enterprise Centre  
University of Reading – Earley Gate  
Whiteknights Road  
Reading  
RG6 6BU

**Bankers:** CAF Bank Limited  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

Lloyds Bank  
24 Broad Street  
Reading  
Berkshire  
RG1 2BT

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF RSPCA READING WITH BERKS & OXON BORDER BRANCH**

#### **FOR THE YEAR ENDED 31 DECEMBER 2021**

I report on the financial statements of the charity for the year ended 31 December 2021, which are set out on pages 5 to 11. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Statement of Recommended Practice Accounting and Reporting by Charities (section 132 of the Charities Act 2011).

#### **Respective responsibilities of the branch and examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 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 Ireland. Having satisfied myself that the charity is not subject to audit under charities act and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 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.

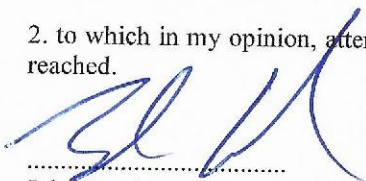
#### **Independent examiner's statement**

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:

- a. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act;  
or
- b. the accounts do not accord with the accounting records;  
or
- c. the accounts do not comply with the accounting requirements of the 2011 Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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



.....  
John Leyden FCA  
Carbon Accountancy Limited  
Chartered Accountants  
Reading Enterprise Centre  
University of Reading - Earley Gate  
Whiteknights Road  
Reading, RG6 6BU

Dated: 23<sup>rd</sup> May 2022



# **RSPCA READING WITH BERKS & OXON BORDER BRANCH**

## **REPORT OF THE BRANCH**

### **FOR THE YEAR ENDED 31 DECEMBER 2021**

The branch present their annual report for the year ended 31 December 2021 under the Charities Act 2011, together with the financial statements for the year, and confirm that the latter comply with the requirements of the Act, the Branch Rules and the Charities SORP (FRS 102).

#### **Structure, Governance and Management**

##### **Governing document**

The charity operates as an autonomous branch of the national RSPCA subject to its rules for branches (as updated in 2012).

##### **Organisation**

A committee of Trustees, elected at the AGM governs the branch. All trustees are briefed on their responsibilities as trustees prior to their acceptance of the role. The trustees hold monthly meetings at which decisions are made.

##### **Risk policy**

The trustees actively review the risks which the charity faces on a regular basis through the monthly meetings, which cover operational and financial reviews. The trustees examine the operational risks which the branch faces, and confirm that they have established systems to mitigate the significant risks, which have been identified as:

- loss of reputation through error or fraud
- loss of income through error or fraud
- insufficient funds to cover the costs of animal welfare activities
- loss of income through poor investment performance
- insufficient volunteers for fundraising activities
- insufficient trustees for the branch to continue

##### **Objectives and activities**

The objects of the branch are to promote the work and objects of the National Society of the RSPCA with particular reference to the area of the branch.

The key aim is to find suitable new homes for as many animals as possible, and to provide proper care for those who have been mistreated or abandoned.

# **RSPCA READING WITH BERKS & OXON BORDER BRANCH**

## **REPORT OF THE BRANCH** (Continued)

### **FOR THE YEAR ENDED 31 DECEMBER 2021**

#### **Achievements and performance**

##### **Financial review**

The total incoming resources for the year amounted to £79,203 (2020 £49,241). Expenditure in the year amounted to £40,198 (2020 £85,264). Unrestricted reserves increased in the year from £256,716 to £276,564.

##### **Investment policy**

At 31 December 2021 the branch investment policy was:

- that the current account balance should not fall below £1,000;
- that the monies in the deposit account should be used to "top up" the current account when necessary, and
- that the remainder of investments should continue to be held in the M & G ChariBond and ChariFund.

The trustees recognise that this policy should be reviewed on an annual basis following the finalisation of the accounts for the previous year.

##### **Reserves policy**

The branch holds reserves in order that levels of service provided for animal welfare may be maintained should there be a reduction in incoming resources.

Reserves in this context mean funds that are freely available for the branch's general purposes after all commitments have been met.

The branch had unrestricted reserves of £276,564 as at 31 December 2021 represented by net assets of that amount. Restricted reserves amounted to £27,402. A transfer was made of £4,260 from unrestricted to restricted funds during the year to reclassify some donations which came in during 2020. Of the total unrestricted funds of £27,402, £10,675 has been designated for a Branch neutering scheme and to increase welfare assistance and £16,727, has been designated for improvements to fostering facilities and services for cats, dogs and rabbits together with the improvement of the branch infrastructure. Included in the £16,727 is an amount of £10,289 received during the year from Reading Rabbit Rescue who have joined with the branch to be able to continue work in relation to rabbit rescue and fostering. Unrestricted reserves represent 688.0% of one year's expenditure based on gross expenditure levels in 2021.

It is the opinion of the Trustees that the existing reserves are sufficient to meet any reduction in incoming resources.

**RSPCA READING WITH BERKS & OXON BORDER BRANCH**

**REPORT OF THE BRANCH** (Continued)

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**Accounting and reporting responsibilities**

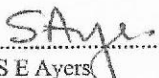
The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for the year. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which 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. 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.

Approved by the trustees on 23rd May 2022 signed on its behalf by:

  
.....  
Mrs S E Ayers  
Trustee



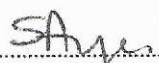
**RSPCA READING WITH BERKS & OXON BORDER BRANCH**

**BALANCE SHEET**

**AT 31 DECEMBER 2021**

	Note	2021	2020
		£	£
<b>Tangible fixed assets</b>			
Tangible assets	2	-	-
Investments		191,491	170,510
		<u>191,491</u>	<u>170,510</u>
<b>Current assets</b>			
Bank Accounts		129,975	109,303
Debtors		-	443
		<u>129,975</u>	<u>109,746</u>
<b>Creditors</b>			
Amounts falling due within one year	3	17,500	15,295
<b>Net current assets</b>		<u>112,475</u>	<u>94,451</u>
<b>Total assets less current liabilities</b>		<u>303,966</u>	<u>264,961</u>
<b>Net assets</b>		<u>303,966</u>	<u>264,961</u>
<b>Capital funds</b>			
Endowment funds		191,491	170,510
Restricted Funds		27,402	8,245
Unrestricted funds		85,073	86,206
<b>Total funds</b>		<u>303,966</u>	<u>264,961</u>

Approved by the trustees on 23<sup>rd</sup> May 2022 and signed on its behalf.

  
.....  
Mrs S E Ayers

The annexed notes form part of these financial statements.

**RSPCA READING WITH BERKS & OXON BORDER BRANCH**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021**

	<b>Restricted Funds 2021 £</b>	<b>Unrest'd Funds 2021 £</b>	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
<b>Incoming resources</b>				
Incoming Resources from generated funds:				
Voluntary income	14,897	34,230	49,127	20,315
Activities to generate funds	-	30,076	30,076	28,926
	<u>14,897</u>	<u>64,306</u>	<u>79,203</u>	<u>49,241</u>
<b>Total incoming resources</b>	<u>14,897</u>	<u>64,306</u>	<u>79,203</u>	<u>49,241</u>
<b>Resources expended</b>				
Costs of generating funds	-	40,198	40,198	85,264
<b>Total resources expended</b>	<u>-</u>	<u>40,198</u>	<u>40,198</u>	<u>85,264</u>
<b>Net movement in funds</b>	14,897	24,108	39,005	(36,023)
<b>Total funds brought forward</b>	8,245	256,716	264,961	300,984
Transfers between funds	4,260	(4,260)	-	-
<b>Total funds carried forward</b>	<u>27,402</u>	<u>276,564</u>	<u>303,966</u>	<u>264,961</u>

Details of incoming resources and resources used are given in the notes to the financial statements.

**RSPCA READING WITH BERKS & OXON BORDER BRANCH**

**STATEMENT OF FINANCIAL ACTIVITIES**

**DETAILED ANALYSIS OF MOVEMENTS IN FUNDS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021		2020	
	£	£	£	£
<b>General Fund</b>				
Balance B/fwd	86,206		88,782	
Deficit for the year	3,127		(2,576)	
Transfer to restricted fund	(4,260)		-	
		85,073		86,206
<b>Restricted Fund</b>				
Balance B/fwd	8,245		8,310	
Surplus/(Deficit) for the year	14,897		(65)	
Transfer from general fund	4,260		-	
		27,402		8,245
<b>Endowment fund</b>				
Opening balance	170,510		203,892	
Surplus/(Deficit) for the year	20,981		(33,382)	
		191,491		170,510
<b>Total funds at 31 December 2021</b>		<b>303,966</b>		<b>264,961</b>

**RSPCA READING WITH BERKS & OXON BORDER BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**1. Accounting policies**

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value. The financial statements have been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities SORP (FRS 102), applicable UK Accounting Standards and the Charities Act 2011. The principal accounting policies adopted in the preparation of the financial statements are set out below.

**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.

**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.

**Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and machinery        - 25% per annum of cost

**Investments**

Investments are stated at their market value at the year end. Income from investments is accounted for on a cash basis.

**Endowment fund**

The endowment fund, which is expendable, may regularly be increased by donations from the trustees. The trust deed allows this fund to be expended on the charity's objectives or retained as capital at the trustees' discretion. The income arising from the endowment is unrestricted.



**RSPCA READING WITH BERKS & OXON BORDER BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS** (Continued)

**FOR THE YEAR ENDED 31 DECEMBER 2021**

2. **Tangible fixed assets**

	Plant and Machinery £
Cost:	
At 1 January 2021	18,315
At 31 December 2021	<u>18,315</u>
Depreciation:	
At 1 January 2021	18,315
Charge for the year	-
At 31 December 2021	<u>18,315</u>
Net book value:	
At 31 December 2021	<u>-</u>
At 31 December 2020	<u>-</u>

3. **Creditors**

Amounts falling due within one year:-

	2021 £	2020 £
Accruals	17,500	15,295
	<u>17,500</u>	<u>15,295</u>

**RSPCA READING WITH BERKS & OXON BORDER BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS** (Continued)

**FOR THE YEAR ENDED 31 DECEMBER 2021**

4. **Incoming resources**

	<b>Restricted Funds 2021 £</b>	<b>Unrest'd Funds 2021 £</b>	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
<b>Voluntary Income</b>				
Dividends and interest	-	8,834	8,834	8,139
Increase in value of investments	-	20,981	20,981	-
Donations and legacies	14,897	4,415	19,312	12,176
	<u>14,897</u>	<u>34,230</u>	<u>49,127</u>	<u>20,315</u>
 <b>Activities for generating funds</b>				
House to house collections	-	24,134	24,134	25,178
Collection boxes	-	-	-	34
Flag days	-	240	240	318
Fund-raising events	-	1,530	1,530	1,198
Subscriptions	-	405	405	733
VAT refunds	-	1,559	1,559	1,465
Regional Emergency Fund Refund	-	2,208	2,208	-
	<u>-</u>	<u>30,076</u>	<u>30,076</u>	<u>28,926</u>

**RSPCA READING WITH BERKS & OXON BORDER BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS** (Continued)

**FOR THE YEAR ENDED 31 DECEMBER 2021**

5. Governance costs

	<b>Restricted Funds 2021 £</b>	<b>Unrest'd Funds 2021 £</b>	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
Veterinary expenses	-	30,865	30,865	31,719
Printing, postage and stationery	-	295	295	278
Accountancy	-	480	480	480
Travel and telephone expense	-	692	692	650
Boarding and fostering	-	2,938	2,938	4,310
Cat fostering pens	-	276	276	-
Rabbit foster accommodation	-	876	876	-
Trade waste collection	-	314	314	239
Branch contribution	-	2,757	2,757	3,473
Regional Emergency Fund	-	-	-	10,000
Insurance	-	552	552	573
Bank charges	-	88	88	68
Sundry expenses	-	65	65	92
Change in value of investment	-	-	-	33,382
	-	40,198	40,198	85,264

**RSPCA READING WITH BERKS & OXON BORDER BRANCH**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**CONTENTS**

	<b>Page</b>
Charity – Independent Examiner's report	1
Trustees' report	2
Balance sheet	5
Statement of financial activities	6
Schedule of funds	7
Notes	8