

RSPCA BASINGSTOKE & ANDOVER BRANCH

2019
ANNUAL REPORT

<https://www.rspca.org.uk/local/basingstoke-and-andover-branch/>

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RSPCA BASINGSTOKE & ANDOVER BRANCH

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

Date tbd

1. Opening Address and Welcome
2. Apologies for Absence
3. Adoption of Minutes of last Annual General Meeting (8/6/2019)
4. Matters Arising
5. To Receive the Accounts for the last Financial Year
6. Appointment of Auditor/Independent Examiner
7. To Receive the Committee's Report
8. Committee Election
9. Consideration of Resolutions
10. Any Other Business

RSPCA BASINGSTOKE & ANDOVER BRANCH

**Minutes of the Annual General Meeting held on Saturday 8 June 2019
Held at 11:00 am at The Osborne Room, Viabes Community Centre, The
Harrow Way, Basingstoke, RG22 4BJ**

Present: **2017/18 Committee members:**

Kerri Swinfield (Chair)
Peter Romain (Treasurer)
Michael Howard-Sorrell
Dan Hubert
Sarah Stoneman
Andy Smith (Secretary)

Members:

Lou Braham
Noel Took

Other Attendees

Mandy James – Rehoming Coordinator
Suzie Stratton - BSS

1. Welcome & Introduction

Kerri Swinfield welcomed everyone to the meeting.

2. Apologies for absence

Fran Aries and Di Braund had sent apologies

3. Adoption of Minutes of the last Annual General Meeting

The minutes of the AGM held on Saturday 14th July 2018 were agreed as a correct record - proposed by Peter Romain and seconded by Sarah Stoneman.

4. Matters arising

None.

5. Annual Accounts 2018

The Treasurer reported that the Branch's income exceeded its expenditure by £4,319. (In 2017 income exceeded expenditure by £2,210). Although overall income increased by 3% this was offset by an increase of 8% in expenditure. The main contributor to the increase in income were dog homing donations and the receipt of a small legacy. But the charity shop income decreased by 4%.

The accounts were formally adopted – proposed by Kerri Swinfield, seconded by Peter Romain and agreed unanimously.

6. Appointment of Auditor/Independent Examiner

The Treasurer proposed that the Independent Examiners, Moore Stephens (Guildford) LLP, continue to be used as the independent examiners for the Branch. This was seconded by Kerri Swinfield and passed unanimously.

7. Committee's report

The key priority for the Committee in 2018 was the Shop. Income continued to decline and there were also two changes of Manager. The Committee had also run a programme of fund-raising events, as well as focusing on governance and management activities to meet the increasing demands of the Charity Commission.

8. Election of Committee

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- Three Trustees (Annie Moynihan, Jo Hampson and Karl Hampson) had resigned since the last AGM and Su Pond had decided not to stand for re-election. The outgoing Committee were grateful to all of them for their contribution.
- Nine members had submitted properly proposed and seconded nominations for the Branch Committee. The following were duly elected to the Committee: Fran Aries, Lou Braham, Dianne Braund, Michael Howard-Sorrell, Dan Hubert, Peter Romain, Andy Smith, Sarah Stoneman and Kerri Swinfield.

9. Consideration of Resolutions

None received

10. Any other business

- There was a short discussion on animal welfare and shop matters
- The meeting noted the recent passing of Bernie Rouse, a long serving volunteer in the Basingstoke shop.

Andy Smith
Branch Secretary

Kerri Swinfield
Branch Chair

RSPCA BASINGSTOKE & ANDOVER BRANCH

Welcome to the 2019 Annual report of the Basingstoke & Andover Branch of the RSPCA.

Committee News

There were several changes to the Committee during 2019, with Jo Hampson, Karl Hampson, Annie Moynihan, Su Pond and Sarah Stoneman stepping down at different points in the year. We are grateful for the contribution they have all made as Trustees. In their place we welcomed new Trustees - Fran Aries, Di Braund, Lou Braham and Kate Byrne.

The Committee's main areas of focus in 2019 were Animal Welfare, the Shop and Fundraising. We have continued to run an active programme of events and activities including appeals and street collections. As well as raising funds, these activities have helped raise awareness of the invaluable work of the RSPCA in rescuing and safeguarding the lives of vulnerable animals.

To sharpen our focus on the Shop and Fundraising, we created a sub-Committee for each, enabling more in-depth discussion and improved governance.

The Committee would like to thank all the staff and volunteers that have worked for the Branch throughout 2019 into 2020 the benefit of the animals that come into our care. We are always on the lookout for others to join us. We need volunteers for the Shop and for Fund Raising activities. We are also actively seeking potential Trustees with skills and experience in Fund Raising, Social Media, Digital Marketing and/or from Andover where we have less representation.

Animal Welfare

We exist as a Charity to improve and safeguard the lives of vulnerable animals. The following sections look at the Branch's achievements during 2019.

Rehoming Figures

The amount of work done by the volunteers, the Branch's Re-homing Coordinator (Mandy James) and the Branch Committee members to deal with the many animals that come into our care can be inferred from the following figures (*2018 figures*):

125 (134)	Animals re-homed
174 (87)	Home checks undertaken
84 (88)	Animals micro-chipped
79 (87)	Animals neutered (excluding the Neutering Scheme)
9 (5)	Animals put to sleep (on Vets' advice)

Welfare Assistance

The help pledged via the 'Form 1 & 2' welfare assistance scheme to members of the public in 2019 with their vets' bills is summarised in the following table (2018 figures in brackets):

	Number of Initial Treatments	Cost of Initial Treatments	Number of Further Treatments	Cost of Further Treatments
Cats	24 (25)	£849 (£864)	11 (7)	£1,740 (£645)
Dogs	23 (24)	£823 (£802)	16 (13)	£2,437 (£1,781)
Other Animals	1 (3)	£40 (£85)	0 (0)	£0 (£0)

RSPCA BASINGSTOKE & ANDOVER BRANCH

Totals	48 (52)	£1,712 (£1,751)	27 (20)	£4,177 (£2,426)
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The actual amount paid to vets for welfare assistance in 2019 was £6,444 (£4,317) which includes assistance given by issuing vouchers not covered by Forms 1 & 2.

Neutering Scheme

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

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

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

Animals	Number Neutered 2019	Number Neutered 2018	Number Neutered 2017
Male Cats	12	12	14
Female Cats	14	11	23
Male Dogs	28	27	44
Female Dogs	33	31	33
Rabbits	5	1	4
Totals	92	82	118

The cost of the scheme to the Branch in 2019 appears in the Annual Accounts as £10,458 (£8,655 in 2018) which is totally vets fees. This is offset by an income of £3,908 (£2,906 in 2018 which comes from the people who use the scheme and interest earned on the funds available.

Animal rehoming report

In 2019 we rehomed 70 cats, including 27 kittens of which 12 were hand reared and 4 feral that were tamed down; 55 dogs and the few small animals we had in were transferred to our local animal centre. We carried out 103 home checks and 72 post home checks. We micro-chipped 84 animals.



Luna is a German shepherd that came in via an inspector. She was about 9 years old with bad infections in her ears and generally in poor condition. We rehomed her after a month, but she continued to need vet treatment. She had a great personality, although she was not keen on other dogs. She has settled well in her new home.

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Winnie is a French bulldog that was brought in as owner could not afford to keep her. Her breathing was bad which is not unusual for this breed. Our vets recommended that she had her nasal passage widened. She also needed her trachea doing but they were unable to do so she was referred to Fitzpatrick super vets. The vets reconstructed her throat. It was a major operation and a bit touch and go at some points. Winnie's vet bills exceeded £4,000. We ran special fundraising events and raised the money. Winnie is fine now and in her new home.



Lola is a young, very friendly collie cross. She came in as a stray and was nearly bald. The vets were not sure what caused this. She was homed quickly and now looks much better! These are before and after picture.

Henry is a lovely tabby boy. He was taken to vets as a stray and was bald. The vets carried out an allergy test which showed him to be allergic to dust mites. It took a lot of time for the hair to grow back. He is on medication and will be for life. Henry was with us for about 10 months as there was not much interest in him. He has now found a home, and this is what he looks like with all his hair. The owners must be careful of his environment and try to keep their house dust free.



Shop Matters

We had a weak start to 2019 with reduced operating hours in Q1 as only Hilary, the Deputy Manager, was in post. In April we had the resignation of Annie the lead Trustee. Fortunately, just before Annie resigned, we recruited a new Manager, Debby Coleman-Blay, bringing with her a wealth of retail experience and enthusiasm from Sainsbury's. Dianne Braund stepped into the role of Retail Trustee and immediately began working with Debby to evaluate shop performance, prioritise and agree a plan to maximise income.

We saw real change in Q2 and Q3. The shop underwent a makeover with a major clean and de-clutter, including resolution of issues highlighted by the RSPCA Retail Specialist in 2017. Dianne and Debby reviewed operational processes, bringing manuals and instructions into line for staff and volunteers. A health and safety audit undertaken resulting in a detailed plan with high priority items actioned immediately. A volunteer requirements and skills audit highlighted recruitment needed to support new initiatives planned. Volunteer roles and adverts subsequently created and widely

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promoted. Staff job descriptions were drawn up and agreed following a consultation period and subject to an on-going appraisal process. Sadly, during this period Hilary, our long serving Deputy Manager, decided it was time for retirement and a new Deputy Manager was subsequently recruited in November. We are very grateful for Hilary's dedication and hard work over the years, including the many occasions where she put in extra hours to hold the fort when we were 'between managers',

Despite continued staffing issues leading to disruption of operations the income for the shop fell by only £6,265 on 2018 finishing the year at £80,965. Whilst disappointing given all the hard work, 2020 was set to start on a firm foundation with real opportunity to realise increased revenue.

Fundraising News

Fundraising remained a priority for us in 2019. We formed a dedicated sub-committee to allow us to further organise our fundraising events and analyse the feedback, helping us target the best opportunities and gather valuable data about the local area in order to maximise our effectiveness. This too is a longer-term commitment to building a more complex fundraising framework, allowing us to better plan our resource and volunteer distribution in the hopes of reaching more events, and by so doing, generate additional funds and awareness to help us continue the vital work we do in our local area.

During 2019 we ran several activities including collections at the Malls, Tesco, and an extremely popular stall at a school fete. Additionally, we also raised additional funds by implementing online initiatives such as Amazon Smile, and by being a nominated charity for the ASDA charity token scheme

COVID-19

Whilst this report covers 2019, it would not be complete without a reference to COVID-19 which has caused massive disruption to the work of the RSPCA in general and the Branch in particular. The Branch was forced to suspend rehoming activities, close the charity shop and cancel other fundraising events to protect the health and safety of our staff and volunteers. The Trustees put several measures in place during the pandemic to ensure that animals needing our care were dealt with, the shop was ready to reopen as soon as it was safe to do so and the Branch's finances were protected. This included keeping our rehoming coordinator employed, furloughing our shop staff and receiving a local authority grant. The shop closure was also an opportunity to test a new eBay sales channel and to undertake some much-needed maintenance work on the shop premises. The Trustees are confident that the Branch will continue to offer its vital animal welfare services once the pandemic has passed.

**RSPCA BASINGSTOKE &
ANDOVER BRANCH**

**TRUSTEES REPORT AND
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31 DECEMBER 2019**

**Moore (South) LLP
Chartered Accountants
Priory House
Pilgrims Court
Sydenham Road
Guildford
Surrey
GU1 3RX**

RSPCA BASINGSTOKE AND ANDOVER BRANCH

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RSPCA BASINGSTOKE AND ANDOVER BRANCH

LEGAL AND ADMINISTRATIVE INFORMATION

BRANCH MANAGEMENT COMMITTEE

Kerri Swinfield	Chair
Peter Romain	Treasurer
Andy Smith	Secretary
Su Pond	Member (resigned 08 June 2019)
Sarah Stoneman	Member (resigned 23 September 2019)
Michael Howard-Sorrell	
Annie Moynihan	Member (resigned 8 April 2019)
Daniel Hubert	Member
Francesca Aries	Member (co-opted 14 January 2019)
Jo Hampson	Member (resigned 28 January 2019)
Karl Hampson	Member (resigned 28 January 2019)
Di Braund	Member (co-opted 25 February 2019)
Lou Braham	Member (elected 08 June 2019)
Katherine Byrne	Member (co-opted 04 November 2019)

CHARITY REGISTRATION NUMBER: 258321

REGISTERED OFFICE:

6 London Street
Basingstoke
Hampshire
RG21 7NA

INDEPENDENT EXAMINER:

Danielle Griffin FCA
Moore (South) LLP
Priory House
Pilgrims Court
Sydenham Road
Guildford
Surrey GU1 3RX

BANKERS:

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

SOLICITOR:

Wills Chandler
76 Bounty Road
Basingstoke
Hampshire RG21 3BZ

REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE FOR THE YEAR ENDED 31 DECEMBER 2019

The Branch Committee present their financial statements for the year ended 31 December 2019.

PRINCIPAL OBJECTS AND OBJECTS FOR THE PUBLIC BENEFIT

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

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

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

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

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

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

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

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

LEGAL AND ADMINISTRATIVE DETAILS

The Branch operates in accordance with Branch Rules, revised in 2017 and periodically reviewed by the Head Office of the RSPCA. As a registered charity, the Branch must conform with relevant legislation and related authoritative documents issued by the Charities Commission.

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

BRANCH MANAGEMENT COMMITTEE

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

REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE FOR THE YEAR ENDED 31 DECEMBER 2019 (continued)

BRANCH MANAGEMENT COMMITTEE (continued)

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

Kerri Swinfield	Chair
Peter Romain	Treasurer
Andy Smith	Secretary
Su Pond	Member (resigned 08 June 2019)
Sarah Stoneman	Member (resigned 23 September 2019)
Michael Howard-Sorrell	Member
Annie Moynihan	Member (resigned 8 April 2019)
Daniel Hubert	Member
Francesca Aries	Member (co-opted 14 January 2019) (resigned 30 June 2020)
Jo Hampson	Member (resigned 28 January 2019)
Karl Hampson	Member (resigned 28 January 2019)
Di Braund	Member (co-opted 25 February 2019)
Lou Braham	Member (elected 08 June 2019)
Katherine Byrne	Member (co-opted 04 November 2019) (resigned 19 May 2020)
Alice Lloyd-Murray	Member (co-opted 18 May 2020)

RECRUITMENT AND APPOINTMENT OF BRANCH COMMITTEE MEMBERS

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

INDUCTION AND TRAINING OF COMMITTEE MEMBERS

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

FINANCIAL REVIEW

The main financial news of 2019 is that the Branch's expenditure exceeded its income by £8,789 (2018 - £4,391). Although overall income decreased by 7% (£10,245) this was partially offset by a decrease of 4% (£5,775) in expenditure.

The main contributors to the decrease in income were reduced HQ neutering refunds as fewer dogs were neutered (£1,169), the receipt of a legacy less than the one received in 2018 (£3,345), a decrease in charity shop income (£6,265) and reduced income from fund raising events (£882). On the positive side donations increased slightly by £332 and income from the neutering scheme increased by £1,002 as more animals were neutered.

The decrease in expenditure was mainly due to a decrease in cat expenses due to a lower usage of commercial kennels (£8,820) and shop salaries (£2,973) as the shop was not fully staffed all year. The decreases were partially offset by an increase in the neutering scheme (£1,803) as more animals were neutered, an increase in rehoming expenses (£1,569) as more animals were rehomed and an increase in heat, light and telephone costs (£2,130) due to the collapse of the much cheaper shop electricity supplier late in 2018.

The Trustees are working with the shop staff to increase income as shopping habits change by making the shop a more attractive place to visit and starting to use other sales channels such as eBay. The Trustees are also working to increase fund raising activities and have set a target for 2020 of £10,000.

REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE FOR THE YEAR ENDED 31 DECEMBER 2019 (continued)

POLICY FOR RESERVES

The aim of the Branch is to use as much of its incoming resources as possible to fund the animal welfare activities that it undertakes. A number of designated reserves have been identified as detailed below. All other funds are available for animal welfare work.

Reserve	Amount	Policy
Neutering Scheme	£7,000	The neutering scheme fund is an important part of the Branch's work and the income is set aside to cover the costs incurred. The Trustees transfer monies from the general fund keep the scheme funded for a rolling year.
Shop Refurbishment Fund	£52,682	The profits from the shop, after transfers to the van fund and general fund, are added to the fund to be used for any major shop improvements, and other unexpected shop costs. The Trustees may also like to buy the shop, if it became available, and so funds are added even if no shop expenses are incurred. The Trustees agreed to increase the fund to a maximum of 10% of the value of shop premises, estimated to be £550,000 (value in 2004 by landlord was £410,000).
Van Fund	£10,257	The van fund is maintained to provide funds for the van costs, and this is increased each year by transfer of funds from the shop profits which are included in general reserves. The fund is also allowed to accumulate funds to fund the replacement of the van, up to a maximum of £12,148 (cost of similar van purchased in 2010).
Rehoming Co-ordinator	£14,000	The fund for the rehoming co-ordinator is maintained by transfer of funds by the Trustees from the general reserves to cover the wage costs for a rolling year.

The Trustees aim to hold sufficient unrestricted funds, excluding those designated, to cover running costs for a period of at least 12 months, which amounts to £65,000. Any additional funds are held for unforeseen costs.

RISK MANAGEMENT

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

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

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

GRANTS AND DONATIONS

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

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

REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE FOR THE YEAR ENDED 31 DECEMBER 2019 (continued)

VOLUNTEERS

The Branch Committee relies heavily on the generosity of a dedicated group of volunteers to be able to help the animals that come into its care. Shop volunteers help raise much needed funds by sorting donated items, keeping the shop both stocked and tidy and taking money at the till. Animal welfare volunteers look after the animals that come into our care until they can be rehomed and other volunteers help out at various fund raising and other activities organised for, and by, the Branch.

COVID-19

In March 2020 the Coronavirus epidemic caused massive disruption to the work of the RSPCA in general and the Branch in particular. The Branch was forced to suspend rehoming activities, close the charity shop and cancel other fundraising events to protect the health and safety of our staff and volunteers. The Trustees put a number of measures in place during the pandemic to ensure that animals needing our care were dealt with, the shop was ready to reopen as soon as it was safe to do so and the Branch's finances were protected. This included keeping our rehoming coordinator employed, furloughing our shop staff and receiving a local authority grant. The shop closure was also an opportunity to test a new eBay sales channel and to undertake some much needed maintenance work on the shop premises. The Trustees are confident that the Branch will continue to offer its vital animal welfare services once the pandemic has passed.

TRUSTEES' RESPONSIBILITIES STATEMENT

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

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

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

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

Signed on behalf of the Branch Management Committee

Peter Romain, Treasurer

Approved by the Committee Members on the

**RSPCA BASINGSTOKE AND ANDOVER BRANCH
INDEPENDENT EXAMINER'S REPORT TO THE BRANCH COMMITTEE
FOR THE YEAR ENDED 31 DECEMBER 2019**

I report to the charity's Trustees on my examination of the accounts of RSPCA Basingstoke and Andover Branch for the year ended 31 December 2019, which are set out on pages 7 to 18.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

D L Griffin, FCA

Date

Moore (South) LLP
Chartered Accountants
Priory House
Pilgrims Court
Sydenham Road
Guildford
GU1 3RX

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

	Note	Unrestricted 2019 £	Restricted 2019 £	Total 2019 £	Total 2018 £
Income and endowments from:					
Donations and Legacies	2	46,462	-	46,462	50,644
Other trading activities	3	86,764	2,335	89,099	95,244
Investments	4	467	-	467	385
Total		<u>133,693</u> =====	<u>2,335</u> =====	<u>136,028</u> =====	<u>146,273</u> =====
Expenditure on:					
Raising funds	5	57,131	-	57,131	57,451
Charitable activities	6	82,574	2,335	84,909	90,931
Other	7	2,777	-	2,777	2,210
Total		<u>142,482</u> =====	<u>2,335</u> =====	<u>144,817</u> =====	<u>150,592</u> =====
Net income		<u>(8,789)</u> =====	<u>-</u> =====	<u>(8,789)</u> =====	<u>(4,319)</u> =====
Reconciliation of funds:					
Total funds brought forward		168,244	-	168,244	172,563
Total funds carried forward		<u>159,455</u> =====	<u>-</u> =====	<u>159,455</u> =====	<u>168,244</u> =====

The financial statements were approved by the Branch Committee on the .

They were signed on its behalf by:

P. Romain

Treasurer

**RSPCA BASINGSTOKE AND ANDOVER BRANCH
BALANCE SHEET AS AT 31 DECEMBER 2019**

	Note	2019 £	2018 £
Fixed Assets			
Tangible fixed assets	10	-	-
Current Assets			
Debtors	11	11,332	12,125
Cash at bank and in hand	12	154,012	165,049
		<u>165,344</u>	<u>177,174</u>
Current Liabilities			
Creditors: Amounts falling due within one year	13	(5,889)	(8,930)
		<u>159,455</u>	<u>168,244</u>
Net Current Assets			
		<u>159,455</u>	<u>168,244</u>
Total Net Assets		<u>159,455</u>	<u>168,244</u>
		=====	=====
Funds			
Unrestricted funds	14	159,455	168,244
		=====	=====

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

2020. They were

P. Romain

Treasurer

**RSPCA BASINGSTOKE AND ANDOVER BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2019**

1. Accounting Policies

a. Company Status

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

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

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

b. Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014, SORP (FRS102) second edition, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011. The disclosure requirements of section 1A of FRS102 have been applied other than where additional disclosure is required to show a true and fair view.

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

c. Income Recognition

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

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

Income from the shop trading is recognised when it is received. Income from donated goods is recognised when the item is sold.

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

Gift aid is recognised in the period the donation it relates to was received.

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

**RSPCA BASINGSTOKE AND ANDOVER BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2019**

1. Accounting Policies (continued)

Income from legacies are accounted for at the earlier of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made: or
- when a distribution is made from the estate.

Receipt of a legacy, in whole or part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

d. Donated Goods and Time

Donated goods are recognised as income when the item is sold.

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

e. Expenditure Recognition

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

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

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

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

f. Support Costs

Support costs are those functions that assist the work of the charity, but do not directly undertake charitable activities. The support costs are allocated directly between the provision of care for animals and the running of the shop.

RSPCA BASINGSTOKE AND ANDOVER BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2019

1. Accounting Policies (continued)

g. Tangible Fixed Assets and Depreciation

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

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

Motor vehicles	25% straight line
Office equipment	25% straight line

h. Debtors

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

i. Cash at Bank and in Hand

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

j. Creditors

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

k. Financial Instruments

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

l. Retirement Benefits

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

m. Funds

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

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

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

RSPCA BASINGSTOKE AND ANDOVER BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2019

1. Accounting Policies (continued)

n. Judgements and key sources of estimation uncertainty

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

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

2. Donations and Legacies

	Unrestricted 2019 £	Restricted 2019 £	Total 2019 £	Total 2018 £
Cat re-homing donations	4,821	-	4,821	4,540
Dog re-homing animal donations	8,408	-	8,408	8,783
Donations	28,917	-	28,917	28,628
HQ Neutering refunds	3,017	-	3,017	4,186
Collecting boxes	273	-	273	136
Legacies	1,026	-	1,026	4,371
	<u>46,462</u> =====	<u>-</u> =====	<u>46,462</u> =====	<u>50,644</u> =====

There was no restricted income in 2018

3. Trading Activities

	Unrestricted 2019 £	Restricted 2019 £	Total 2019 £	Total 2018 £
Shop takings – Basingstoke	80,965	-	80,965	87,230
Neutering scheme	3,908	-	3,908	2,906
Income from fundraising events	1,891	2,335	4,226	5,108
	<u>86,764</u> =====	<u>2,335</u> =====	<u>89,099</u> =====	<u>95,244</u> =====

There was no restricted income in 2018

RSPCA BASINGSTOKE AND ANDOVER BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2019

4. Investment Income

	Unrestricted 2019 £	Restricted 2019 £	Total 2019 £	Total 2018 £
Bank interest	467 =====	- =====	467 =====	385 =====

There was no restricted bank interest in 2018

5. Raising Funds

	Unrestricted 2019 £	Restricted 2019 £	Total 2019 £	Total 2018 £
Shop Expenses				
- Rent	20,750	-	20,750	20,750
- Salaries	24,259	-	24,259	27,232
- Petty cash	36	-	36	414
- Refurbishment costs	210	-	210	-
- Heat, light & telephone	3,562	-	3,562	1,432
- Vehicle running costs	3,462	-	3,462	3,492
- Insurance	1,734	-	1,734	1,670
- Goods for resale	-	-	-	-
- Stationery	118	-	118	48
- Credit/debit card machine fees	387	-	387	294
- Other	2,526	-	2,526	2,010
	<u>57,044</u>	<u>-</u>	<u>57,044</u>	<u>57,342</u>
Fundraising goods	87	-	87	-
Administration fee re legacies	-	-	-	109
	<u>57,131</u> =====	<u>-</u> =====	<u>57,131</u> =====	<u>57,451</u> =====

There were no restricted expenses in 2018

6. Charitable Activities

	Unrestricted 2019 £	Restricted 2019 £	Total 2019 £	Total 2018 £
Cat expenses	25,631	-	25,631	34,451
Dog expenses	27,051	2,335	29,386	29,947
Other animal expenses	115	-	115	128
Neutering scheme expenses	10,458	-	10,458	8,655
Homing co-ordination	18,819	-	18,819	17,250
Regional contribution	500	-	500	500
	<u>82,574</u> =====	<u>2,335</u> =====	<u>84,909</u> =====	<u>90,931</u> =====

There were no restricted expenses in 2018

RSPCA BASINGSTOKE AND ANDOVER BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2019

7. Other Costs

	Unrestricted 2019 £	Restricted 2019 £	Total 2019 £	Total 2018 £
Independent Examiner fee	1,400	-	1,400	1,600
Committee meetings & office expenses	1,377	-	1,377	610
Total	<u>2,777</u> =====	<u>-</u> =====	<u>2,777</u> =====	<u>2,210</u> =====

There were no restricted costs in 2018

8. Salaries and National Insurance Costs

	2019 £	2018 £
Salaries paid	37,645	40,098
National Insurance paid	-	-
Pension	403	209
	<u>38,048</u> =====	<u>40,307</u> =====

The average number of staff in the year was 3 (2018 – 3).

No employee received total remuneration of more than £60,000 (2018 – None).

None of the management committee received any remuneration in the year (2018– £Nil).

Amounts can be reimbursed to committee members when reasonable, authorised expenses are wholly necessarily incurred in the performance of their duties as Trustees. In the year 3 (2018 – 1) committee members received a total of £321 (2018 - £23) for meeting room fees, fundraising goods, shop heater and volunteer xmas gifts (2018 reimbursed postage stamps for the AGM).

9. Lease Commitments

The shop lease is in the name of the branch. The lease runs from 17 May 2012 until 16 May 2022 at annual rent of £20,750 with an initial review after 5 years.

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2019 £	2018 £
Not later than one year	20,750	20,750
Between two and five years	29,395	50,145
	<u>50,145</u> =====	<u>70,895</u> =====

RSPCA BASINGSTOKE AND ANDOVER BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2019

10. Tangible Fixed Assets

	Motor Van £	Office Equipment £	Total £
Cost			
Balance at 1 January 2019	12,148	2,295	14,443
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2019	12,148 =====	2,295 =====	14,443 =====
Depreciation			
Balance at 1 January 2019	12,148	2,295	14,443
Charge for the year	-	-	-
Eliminated on disposals	-	-	-
Balance at 31 December 2019	12,148 =====	2,295 =====	14,443 =====
Net book values:			
31 December 2019	- =====	- =====	- =====
31 December 2018	- =====	- =====	- =====

11. Debtors

	2019 £	2018 £
VAT recoverable	3,293	3,731
Sundry debtors	1,357	3,206
Prepaid rent	5,188	5,188
HMRC Gift Aid	1,494	-
	11,332 =====	12,125 =====

12. Cash at Bank and in Hand

	2019 £	2018 £
Current account	293	3,607
Current account - Shop	3,921	7,757
Current account - Card machine	452	2,771
Deposit account	147,682	149,665
Petty cash	1,664	1,249
	154,012 =====	165,049 =====

RSPCA BASINGSTOKE AND ANDOVER BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2019

13. Creditors

	2019	2018
	£	£
Trade creditors	3,870	5,325
Shop creditors	119	1,755
Regional contribution	500	500
Accrual	1,400	1,350
	<u>5,889</u>	<u>8,930</u>
	=====	=====

14. Funds

	Opening Balance	Income	Expenses	Transfers	Closing Balance
	£	£	£	£	£
General	99,793	129,570	(116,972)	(36,875)	75,516
Restricted	-	2,335	(2,335)	-	-
Designated					
- Shop refurbishment fund	52,726	166	(210)	-	52,682
- Van fund	9,782	28	(1,053)	1,500	10,257
- Rehoming co-ordinator	3,489	16	(13,789)	24,284	14,000
- Neutering scheme	2,454	3,913	(10,458)	11,091	7,000
	<u>168,244</u>	<u>136,028</u>	<u>(144,817)</u>	<u>-</u>	<u>159,455</u>
	=====	=====	=====	=====	=====

Restricted Funds

During the year the charity collected funds specifically for the treatment and care of Winnie. The amount raised was £2,335 which did not cover all the costs which included £4,833 in vets' bills. The costs in excess of restricted income received were incurred through the unrestricted fund.

Designated Funds

The shop refurbishment fund income relates to the allocation of interest by the Trustees. The fund is maintained to provide for ongoing shop repairs. The Trustees may like to purchase the shop if it became available, and are building up the fund to a maximum of 10% of value, estimated to be £550,000.

The van replacement fund income relates to allocation of interest by the Trustees. The expenses relate to service and repairs carried out in the year. The ongoing transfer from general funds is to build up sufficient funds to replace the van in due course.

The rehoming co-ordinator fund income relates to the allocation of interest and monies transferred from general fund to provide for the salary cost of the rehoming co-ordinator.

The neutering scheme is an important aspect of the charity's work and monies are set aside periodically from general funds to ensure the project continues. In the year the expenses were greater than the income received from members of the public benefitting from the scheme.

RSPCA BASINGSTOKE AND ANDOVER BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2019

14. Funds (continued)**Funds for year ended 31 December 2018**

	Opening Balance £	Income £	Expenses £	Transfers £	Closing Balance £
General	105,878	143,195	(127,780)	(21,500)	99,793
Designated					
- Shop refurbishment fund	52,590	136	-	-	52,726
- Van fund	9,104	21	(843)	1,500	9,782
- Rehoming co-ordinator	1,794	9	(13,314)	15,000	3,489
- Neutering scheme	3,197	2,912	(8,655)	5,000	2,454
	<u>172,563</u> =====	<u>146,273</u> =====	<u>(150,592)</u> =====	<u>-</u> =====	<u>168,244</u> =====

15. Funds Analysis

	Fixed Assets £	Net Current Assets £	2019 Total £
Unrestricted			
General	-	75,519	75,519
Shop refurbishment	-	52,681	52,681
Van	-	10,255	10,255
Rehoming – Co-ordination	-	14,000	14,000
Neutering	-	7,000	7,000
	<u>-</u> =====	<u>159,455</u> =====	<u>159,455</u> =====

Fund analysis for the year ended 31 December 2018

	Fixed Assets £	Net Current Assets £	2018 Total £
Unrestricted			
General	-	99,791	99,791
Shop refurbishment	-	52,725	52,725
Van	-	9,781	9,781
Rehoming – Co-ordination	-	3,491	3,491
Neutering	-	2,456	2,456
	<u>-</u> =====	<u>168,244</u> =====	<u>168,244</u> =====

**RSPCA BASINGSTOKE AND ANDOVER BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2019**

16. Related Party Transactions

The charity is a branch of RSPCA, and is entitled to a share of door to door collections made by head office. The total received in the year was £26,739 (2018 - £27,034).

The head office is responsible for the submission of the VAT return. The branch provides quarterly figures to head office.

**RSPCA BASINGSTOKE &
ANDOVER BRANCH**

**TRUSTEES REPORT AND
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31 DECEMBER 2019**

**Moore (South) LLP
Chartered Accountants
Priory House
Pilgrims Court
Sydenham Road
Guildford
Surrey
GU1 3RX**

RSPCA BASINGSTOKE AND ANDOVER BRANCH

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RSPCA BASINGSTOKE AND ANDOVER BRANCH

LEGAL AND ADMINISTRATIVE INFORMATION

BRANCH MANAGEMENT COMMITTEE

Kerri Swinfield	Chair
Peter Romain	Treasurer
Andy Smith	Secretary
Su Pond	Member (resigned 08 June 2019)
Sarah Stoneman	Member (resigned 23 September 2019)
Michael Howard-Sorrell	
Annie Moynihan	Member (resigned 8 April 2019)
Daniel Hubert	Member
Francesca Aries	Member (co-opted 14 January 2019)
Jo Hampson	Member (resigned 28 January 2019)
Karl Hampson	Member (resigned 28 January 2019)
Di Braund	Member (co-opted 25 February 2019)
Lou Braham	Member (elected 08 June 2019)
Katherine Byrne	Member (co-opted 04 November 2019)

CHARITY REGISTRATION NUMBER: 258321

REGISTERED OFFICE:

6 London Street
Basingstoke
Hampshire
RG21 7NA

INDEPENDENT EXAMINER:

Danielle Griffin FCA
Moore (South) LLP
Priory House
Pilgrims Court
Sydenham Road
Guildford
Surrey GU1 3RX

BANKERS:

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

SOLICITOR:

Wills Chandler
76 Bounty Road
Basingstoke
Hampshire RG21 3BZ

REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE FOR THE YEAR ENDED 31 DECEMBER 2019

The Branch Committee present their financial statements for the year ended 31 December 2019.

PRINCIPAL OBJECTS AND OBJECTS FOR THE PUBLIC BENEFIT

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

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

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

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

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

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

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

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

LEGAL AND ADMINISTRATIVE DETAILS

The Branch operates in accordance with Branch Rules, revised in 2017 and periodically reviewed by the Head Office of the RSPCA. As a registered charity, the Branch must conform with relevant legislation and related authoritative documents issued by the Charities Commission.

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

BRANCH MANAGEMENT COMMITTEE

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

REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE FOR THE YEAR ENDED 31 DECEMBER 2019 (continued)

BRANCH MANAGEMENT COMMITTEE (continued)

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

Kerri Swinfield	Chair
Peter Romain	Treasurer
Andy Smith	Secretary
Su Pond	Member (resigned 08 June 2019)
Sarah Stoneman	Member (resigned 23 September 2019)
Michael Howard-Sorrell	Member
Annie Moynihan	Member (resigned 8 April 2019)
Daniel Hubert	Member
Francesca Aries	Member (co-opted 14 January 2019) (resigned 30 June 2020)
Jo Hampson	Member (resigned 28 January 2019)
Karl Hampson	Member (resigned 28 January 2019)
Di Braund	Member (co-opted 25 February 2019)
Lou Braham	Member (elected 08 June 2019)
Katherine Byrne	Member (co-opted 04 November 2019) (resigned 19 May 2020)
Alice Lloyd-Murray	Member (co-opted 18 May 2020)

RECRUITMENT AND APPOINTMENT OF BRANCH COMMITTEE MEMBERS

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

INDUCTION AND TRAINING OF COMMITTEE MEMBERS

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

FINANCIAL REVIEW

The main financial news of 2019 is that the Branch's expenditure exceeded its income by £8,789 (2018 - £4,391). Although overall income decreased by 7% (£10,245) this was partially offset by a decrease of 4% (£5,775) in expenditure.

The main contributors to the decrease in income were reduced HQ neutering refunds as fewer dogs were neutered (£1,169), the receipt of a legacy less than the one received in 2018 (£3,345), a decrease in charity shop income (£6,265) and reduced income from fund raising events (£882). On the positive side donations increased slightly by £332 and income from the neutering scheme increased by £1,002 as more animals were neutered.

The decrease in expenditure was mainly due to a decrease in cat expenses due to a lower usage of commercial kennels (£8,820) and shop salaries (£2,973) as the shop was not fully staffed all year. The decreases were partially offset by an increase in the neutering scheme (£1,803) as more animals were neutered, an increase in rehoming expenses (£1,569) as more animals were rehomed and an increase in heat, light and telephone costs (£2,130) due to the collapse of the much cheaper shop electricity supplier late in 2018.

The Trustees are working with the shop staff to increase income as shopping habits change by making the shop a more attractive place to visit and starting to use other sales channels such as eBay. The Trustees are also working to increase fund raising activities and have set a target for 2020 of £10,000.

REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE FOR THE YEAR ENDED 31 DECEMBER 2019 (continued)

POLICY FOR RESERVES

The aim of the Branch is to use as much of its incoming resources as possible to fund the animal welfare activities that it undertakes. A number of designated reserves have been identified as detailed below. All other funds are available for animal welfare work.

Reserve	Amount	Policy
Neutering Scheme	£7,000	The neutering scheme fund is an important part of the Branch's work and the income is set aside to cover the costs incurred. The Trustees transfer monies from the general fund keep the scheme funded for a rolling year.
Shop Refurbishment Fund	£52,682	The profits from the shop, after transfers to the van fund and general fund, are added to the fund to be used for any major shop improvements, and other unexpected shop costs. The Trustees may also like to buy the shop, if it became available, and so funds are added even if no shop expenses are incurred. The Trustees agreed to increase the fund to a maximum of 10% of the value of shop premises, estimated to be £550,000 (value in 2004 by landlord was £410,000).
Van Fund	£10,257	The van fund is maintained to provide funds for the van costs, and this is increased each year by transfer of funds from the shop profits which are included in general reserves. The fund is also allowed to accumulate funds to fund the replacement of the van, up to a maximum of £12,148 (cost of similar van purchased in 2010).
Rehoming Co-ordinator	£14,000	The fund for the rehoming co-ordinator is maintained by transfer of funds by the Trustees from the general reserves to cover the wage costs for a rolling year.

The Trustees aim to hold sufficient unrestricted funds, excluding those designated, to cover running costs for a period of at least 12 months, which amounts to £65,000. Any additional funds are held for unforeseen costs.

RISK MANAGEMENT

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

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

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

GRANTS AND DONATIONS

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

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

REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE FOR THE YEAR ENDED 31 DECEMBER 2019 (continued)

VOLUNTEERS

The Branch Committee relies heavily on the generosity of a dedicated group of volunteers to be able to help the animals that come into its care. Shop volunteers help raise much needed funds by sorting donated items, keeping the shop both stocked and tidy and taking money at the till. Animal welfare volunteers look after the animals that come into our care until they can be rehomed and other volunteers help out at various fund raising and other activities organised for, and by, the Branch.

COVID-19

In March 2020 the Coronavirus epidemic caused massive disruption to the work of the RSPCA in general and the Branch in particular. The Branch was forced to suspend rehoming activities, close the charity shop and cancel other fundraising events to protect the health and safety of our staff and volunteers. The Trustees put a number of measures in place during the pandemic to ensure that animals needing our care were dealt with, the shop was ready to reopen as soon as it was safe to do so and the Branch's finances were protected. This included keeping our rehoming coordinator employed, furloughing our shop staff and receiving a local authority grant. The shop closure was also an opportunity to test a new eBay sales channel and to undertake some much needed maintenance work on the shop premises. The Trustees are confident that the Branch will continue to offer its vital animal welfare services once the pandemic has passed.

TRUSTEES' RESPONSIBILITIES STATEMENT

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

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

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

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

Signed on behalf of the Branch Management Committee

Peter Romain, Treasurer

Approved by the Committee Members on the

**RSPCA BASINGSTOKE AND ANDOVER BRANCH
INDEPENDENT EXAMINER'S REPORT TO THE BRANCH COMMITTEE
FOR THE YEAR ENDED 31 DECEMBER 2019**

I report to the charity's Trustees on my examination of the accounts of RSPCA Basingstoke and Andover Branch for the year ended 31 December 2019, which are set out on pages 7 to 18.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

D L Griffin, FCA

Date

Moore (South) LLP
Chartered Accountants
Priory House
Pilgrims Court
Sydenham Road
Guildford
GU1 3RX

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

	Note	Unrestricted 2019 £	Restricted 2019 £	Total 2019 £	Total 2018 £
Income and endowments from:					
Donations and Legacies	2	46,462	-	46,462	50,644
Other trading activities	3	86,764	2,335	89,099	95,244
Investments	4	467	-	467	385
Total		<u>133,693</u> =====	<u>2,335</u> =====	<u>136,028</u> =====	<u>146,273</u> =====
Expenditure on:					
Raising funds	5	57,131	-	57,131	57,451
Charitable activities	6	82,574	2,335	84,909	90,931
Other	7	2,777	-	2,777	2,210
Total		<u>142,482</u> =====	<u>2,335</u> =====	<u>144,817</u> =====	<u>150,592</u> =====
Net income		<u>(8,789)</u> =====	<u>-</u> =====	<u>(8,789)</u> =====	<u>(4,319)</u> =====
Reconciliation of funds:					
Total funds brought forward		168,244	-	168,244	172,563
Total funds carried forward		<u>159,455</u> =====	<u>-</u> =====	<u>159,455</u> =====	<u>168,244</u> =====

The financial statements were approved by the Branch Committee on the .

They were signed on its behalf by:

P. Romain

Treasurer

**RSPCA BASINGSTOKE AND ANDOVER BRANCH
BALANCE SHEET AS AT 31 DECEMBER 2019**

	Note	2019 £	2018 £
Fixed Assets			
Tangible fixed assets	10	-	-
Current Assets			
Debtors	11	11,332	12,125
Cash at bank and in hand	12	154,012	165,049
		<u>165,344</u>	<u>177,174</u>
Current Liabilities			
Creditors: Amounts falling due within one year	13	(5,889)	(8,930)
		<u>159,455</u>	<u>168,244</u>
Net Current Assets			
		<u>159,455</u>	<u>168,244</u>
Total Net Assets		<u>159,455</u>	<u>168,244</u>
		=====	=====
Funds			
Unrestricted funds	14	159,455	168,244
		=====	=====

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

2020. They were

P. Romain

Treasurer

**RSPCA BASINGSTOKE AND ANDOVER BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2019**

1. Accounting Policies

a. Company Status

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

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

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

b. Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014, SORP (FRS102) second edition, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011. The disclosure requirements of section 1A of FRS102 have been applied other than where additional disclosure is required to show a true and fair view.

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

c. Income Recognition

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

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

Income from the shop trading is recognised when it is received. Income from donated goods is recognised when the item is sold.

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

Gift aid is recognised in the period the donation it relates to was received.

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

**RSPCA BASINGSTOKE AND ANDOVER BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2019**

1. Accounting Policies (continued)

Income from legacies are accounted for at the earlier of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made: or
- when a distribution is made from the estate.

Receipt of a legacy, in whole or part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

d. Donated Goods and Time

Donated goods are recognised as income when the item is sold.

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

e. Expenditure Recognition

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

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

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

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

f. Support Costs

Support costs are those functions that assist the work of the charity, but do not directly undertake charitable activities. The support costs are allocated directly between the provision of care for animals and the running of the shop.

RSPCA BASINGSTOKE AND ANDOVER BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2019

1. Accounting Policies (continued)

g. Tangible Fixed Assets and Depreciation

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

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

Motor vehicles	25% straight line
Office equipment	25% straight line

h. Debtors

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

i. Cash at Bank and in Hand

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

j. Creditors

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

k. Financial Instruments

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

l. Retirement Benefits

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

m. Funds

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

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

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

RSPCA BASINGSTOKE AND ANDOVER BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2019

1. Accounting Policies (continued)

n. Judgements and key sources of estimation uncertainty

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

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

2. Donations and Legacies

	Unrestricted 2019 £	Restricted 2019 £	Total 2019 £	Total 2018 £
Cat re-homing donations	4,821	-	4,821	4,540
Dog re-homing animal donations	8,408	-	8,408	8,783
Donations	28,917	-	28,917	28,628
HQ Neutering refunds	3,017	-	3,017	4,186
Collecting boxes	273	-	273	136
Legacies	1,026	-	1,026	4,371
	<u>46,462</u> =====	<u>-</u> =====	<u>46,462</u> =====	<u>50,644</u> =====

There was no restricted income in 2018

3. Trading Activities

	Unrestricted 2019 £	Restricted 2019 £	Total 2019 £	Total 2018 £
Shop takings – Basingstoke	80,965	-	80,965	87,230
Neutering scheme	3,908	-	3,908	2,906
Income from fundraising events	1,891	2,335	4,226	5,108
	<u>86,764</u> =====	<u>2,335</u> =====	<u>89,099</u> =====	<u>95,244</u> =====

There was no restricted income in 2018

RSPCA BASINGSTOKE AND ANDOVER BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2019

4. Investment Income

	Unrestricted 2019 £	Restricted 2019 £	Total 2019 £	Total 2018 £
Bank interest	467 =====	- =====	467 =====	385 =====

There was no restricted bank interest in 2018

5. Raising Funds

	Unrestricted 2019 £	Restricted 2019 £	Total 2019 £	Total 2018 £
Shop Expenses				
- Rent	20,750	-	20,750	20,750
- Salaries	24,259	-	24,259	27,232
- Petty cash	36	-	36	414
- Refurbishment costs	210	-	210	-
- Heat, light & telephone	3,562	-	3,562	1,432
- Vehicle running costs	3,462	-	3,462	3,492
- Insurance	1,734	-	1,734	1,670
- Goods for resale	-	-	-	-
- Stationery	118	-	118	48
- Credit/debit card machine fees	387	-	387	294
- Other	2,526	-	2,526	2,010
	<u>57,044</u>	<u>-</u>	<u>57,044</u>	<u>57,342</u>
Fundraising goods	87	-	87	-
Administration fee re legacies	-	-	-	109
	<u>57,131</u> =====	<u>-</u> =====	<u>57,131</u> =====	<u>57,451</u> =====

There were no restricted expenses in 2018

6. Charitable Activities

	Unrestricted 2019 £	Restricted 2019 £	Total 2019 £	Total 2018 £
Cat expenses	25,631	-	25,631	34,451
Dog expenses	27,051	2,335	29,386	29,947
Other animal expenses	115	-	115	128
Neutering scheme expenses	10,458	-	10,458	8,655
Homing co-ordination	18,819	-	18,819	17,250
Regional contribution	500	-	500	500
	<u>82,574</u> =====	<u>2,335</u> =====	<u>84,909</u> =====	<u>90,931</u> =====

There were no restricted expenses in 2018

RSPCA BASINGSTOKE AND ANDOVER BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2019

7. Other Costs

	Unrestricted 2019 £	Restricted 2019 £	Total 2019 £	Total 2018 £
Independent Examiner fee	1,400	-	1,400	1,600
Committee meetings & office expenses	1,377	-	1,377	610
Total	<u>2,777</u> =====	<u>-</u> =====	<u>2,777</u> =====	<u>2,210</u> =====

There were no restricted costs in 2018

8. Salaries and National Insurance Costs

	2019 £	2018 £
Salaries paid	37,645	40,098
National Insurance paid	-	-
Pension	403	209
	<u>38,048</u> =====	<u>40,307</u> =====

The average number of staff in the year was 3 (2018 – 3).

No employee received total remuneration of more than £60,000 (2018 – None).

None of the management committee received any remuneration in the year (2018– £Nil).

Amounts can be reimbursed to committee members when reasonable, authorised expenses are wholly necessarily incurred in the performance of their duties as Trustees. In the year 3 (2018 – 1) committee members received a total of £321 (2018 - £23) for meeting room fees, fundraising goods, shop heater and volunteer xmas gifts (2018 reimbursed postage stamps for the AGM).

9. Lease Commitments

The shop lease is in the name of the branch. The lease runs from 17 May 2012 until 16 May 2022 at annual rent of £20,750 with an initial review after 5 years.

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2019 £	2018 £
Not later than one year	20,750	20,750
Between two and five years	29,395	50,145
	<u>50,145</u> =====	<u>70,895</u> =====

RSPCA BASINGSTOKE AND ANDOVER BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2019

10. Tangible Fixed Assets

	Motor Van £	Office Equipment £	Total £
Cost			
Balance at 1 January 2019	12,148	2,295	14,443
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2019	12,148 =====	2,295 =====	14,443 =====
Depreciation			
Balance at 1 January 2019	12,148	2,295	14,443
Charge for the year	-	-	-
Eliminated on disposals	-	-	-
Balance at 31 December 2019	12,148 =====	2,295 =====	14,443 =====
Net book values:			
31 December 2019	- =====	- =====	- =====
31 December 2018	- =====	- =====	- =====

11. Debtors

	2019 £	2018 £
VAT recoverable	3,293	3,731
Sundry debtors	1,357	3,206
Prepaid rent	5,188	5,188
HMRC Gift Aid	1,494	-
	11,332 =====	12,125 =====

12. Cash at Bank and in Hand

	2019 £	2018 £
Current account	293	3,607
Current account - Shop	3,921	7,757
Current account - Card machine	452	2,771
Deposit account	147,682	149,665
Petty cash	1,664	1,249
	154,012 =====	165,049 =====

RSPCA BASINGSTOKE AND ANDOVER BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2019

13. Creditors

	2019	2018
	£	£
Trade creditors	3,870	5,325
Shop creditors	119	1,755
Regional contribution	500	500
Accrual	1,400	1,350
	<u>5,889</u>	<u>8,930</u>
	=====	=====

14. Funds

	Opening Balance	Income	Expenses	Transfers	Closing Balance
	£	£	£	£	£
General	99,793	129,570	(116,972)	(36,875)	75,516
Restricted	-	2,335	(2,335)	-	-
Designated					
- Shop refurbishment fund	52,726	166	(210)	-	52,682
- Van fund	9,782	28	(1,053)	1,500	10,257
- Rehoming co-ordinator	3,489	16	(13,789)	24,284	14,000
- Neutering scheme	2,454	3,913	(10,458)	11,091	7,000
	<u>168,244</u>	<u>136,028</u>	<u>(144,817)</u>	<u>-</u>	<u>159,455</u>
	=====	=====	=====	=====	=====

Restricted Funds

During the year the charity collected funds specifically for the treatment and care of Winnie. The amount raised was £2,335 which did not cover all the costs which included £4,833 in vets' bills. The costs in excess of restricted income received were incurred through the unrestricted fund.

Designated Funds

The shop refurbishment fund income relates to the allocation of interest by the Trustees. The fund is maintained to provide for ongoing shop repairs. The Trustees may like to purchase the shop if it became available, and are building up the fund to a maximum of 10% of value, estimated to be £550,000.

The van replacement fund income relates to allocation of interest by the Trustees. The expenses relate to service and repairs carried out in the year. The ongoing transfer from general funds is to build up sufficient funds to replace the van in due course.

The rehoming co-ordinator fund income relates to the allocation of interest and monies transferred from general fund to provide for the salary cost of the rehoming co-ordinator.

The neutering scheme is an important aspect of the charity's work and monies are set aside periodically from general funds to ensure the project continues. In the year the expenses were greater than the income received from members of the public benefitting from the scheme.

RSPCA BASINGSTOKE AND ANDOVER BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2019

14. Funds (continued)**Funds for year ended 31 December 2018**

	Opening Balance £	Income £	Expenses £	Transfers £	Closing Balance £
General	105,878	143,195	(127,780)	(21,500)	99,793
Designated					
- Shop refurbishment fund	52,590	136	-	-	52,726
- Van fund	9,104	21	(843)	1,500	9,782
- Rehoming co-ordinator	1,794	9	(13,314)	15,000	3,489
- Neutering scheme	3,197	2,912	(8,655)	5,000	2,454
	<u>172,563</u> =====	<u>146,273</u> =====	<u>(150,592)</u> =====	<u>-</u> =====	<u>168,244</u> =====

15. Funds Analysis

	Fixed Assets £	Net Current Assets £	2019 Total £
Unrestricted			
General	-	75,519	75,519
Shop refurbishment	-	52,681	52,681
Van	-	10,255	10,255
Rehoming – Co-ordination	-	14,000	14,000
Neutering	-	7,000	7,000
	<u>-</u> =====	<u>159,455</u> =====	<u>159,455</u> =====

Fund analysis for the year ended 31 December 2018

	Fixed Assets £	Net Current Assets £	2018 Total £
Unrestricted			
General	-	99,791	99,791
Shop refurbishment	-	52,725	52,725
Van	-	9,781	9,781
Rehoming – Co-ordination	-	3,491	3,491
Neutering	-	2,456	2,456
	<u>-</u> =====	<u>168,244</u> =====	<u>168,244</u> =====

**RSPCA BASINGSTOKE AND ANDOVER BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2019**

16. Related Party Transactions

The charity is a branch of RSPCA, and is entitled to a share of door to door collections made by head office. The total received in the year was £26,739 (2018 - £27,034).

The head office is responsible for the submission of the VAT return. The branch provides quarterly figures to head office.