

RSPCA BASINGSTOKE & ANDOVER BRANCH

2018
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**

Saturday 8 June 2019

1. Opening Address and Welcome
2. Apologies for Absence
3. Adoption of Minutes of last Annual General Meeting (14/7/2018)
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

**Minutes of the Annual General Meeting held on Saturday 14th July 2018
Held at 11:00 am at the Basingstoke Sports Centre**

Present:

2016/17 Committee members:

Kerri Swinfield – Chair
Peter Romain - Treasurer
Sarah Stoneman
Jo Hampson
Su Pond
Annie Moynihan
Michael Howard-Sorrell
Andy Smith (Secretary)

Members:

Lynne Romain

1. Welcome & Introduction

Kerri Swinfield welcomed everyone to the meeting and thanked them for attending.

2. Apologies for absence

Karl Hampson and Suzie Stratton had sent apologies

3. Adoption of Minutes of the last Annual General Meeting

The minutes of the AGM held on Saturday 15th July 2017 were agreed as a correct record. They were proposed by Su Pond, seconded by Peter Romain and adopted unanimously.

4. Matters arising

None.

5. Annual Accounts 2017

The Treasurer reported that the Branch's income exceeded its expenditure by £2.210). Although overall income decreased by 5% this was partially offset by a decrease of 3% in expenditure. The main contributor to the decrease in income was charity shop income which was down by 8%. But expenses were also down, with a significant drop in animal expenses, largely accounted for by a reduction in veterinary fees.

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 Committee's report highlighted several changes in personnel, with Kerri Swinfield becoming Chair, Andy Smith becoming Secretary and several Trustees stepping down. Much of the Committee's time had been devoted to the Shop, where falling income was a cause for concern. The Committee had also run a programme of fund raising events, as well as focusing on governance and management activities to help secure and shape the future direction of the Branch. Andy Smith proposed, and Peter Romain seconded, the adoption of the Committee's report which was passed unanimously.

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8. Election of Committee

Eight members had submitted properly proposed and seconded nominations for the Branch Committee and these names were printed on the ballot paper. Following the vote, it was confirmed that the following eight nominees were duly elected to the Committee: Jo Hampson, Karl Hampson, Annie Moynihan, Su Pond, Peter Romain, Andy Smith, Sarah Stoneman and Kerri Swinfield.

9. Consideration of Resolutions

None received

10. Any other business

None

RSPCA BASINGSTOKE & ANDOVER BRANCH

Welcome to the 2018 Annual report of the Basingstoke & Andover Branch of the RSPCA.

Committee News

Candice Smith stepped down as a Trustee in March 2018. We are grateful for her contribution – particularly her Fund Raising and her tireless work with the Shop. We strengthened the Committee through three co-options – Michael Howard-Sorrell, Annie Moynihan and Dan Hubert joining us at different stages during the year.

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.

The Committee have continued to focus on governance and management in line with the increasingly stringent requirements of the Charity Commission. We have also made further improvements to our website and social media presence to improve our visibility.

The Committee would like to thank all the staff and volunteers that have worked for the Branch throughout 2018 and looks forward to continuing to work with them in 2019 for 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 experience in Fund Raising 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 2018.

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 (*2017 figures*):

134 (121)	Animals re-homed
87 (102)	Home checks undertaken
88 (80)	Animals micro-chipped
87 (73)	Animals neutered (excluding the Neutering Scheme)
5 (7)	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 2018 with their vets' bills is summarised in the following table (2017 figures in brackets):

	Number of Initial Treatments	Cost of Initial Treatments	Number of Further Treatments	Cost of Further Treatments
Cats	25 (24)	£864 (£784)	7 (8)	£645 (£820)
Dogs	24 (39)	£802 (£1,274)	13 (21)	£1,781 (£2,695)
Other Animals	3 (3)	£85 (£105)	0 (1)	£0 (£45)

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Totals	52 (66)	£1,751 (£2,163)	20 (30)	£2,426 (£4,971)
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The actual amount paid to vets for welfare assistance in 2018 was £4,317 (£6,356) 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 certain income related benefits can pay for a voucher to neuter their pets at a cost of 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 2018	Number Neutered 2017	Number Neutered 2016
Male Cats	12	14	30
Female Cats	11	23	34
Male Dogs	27	44	34
Female Dogs	31	33	48
Rabbits	1	4	4
Totals	82	118	150

The cost of the scheme to the Branch in 2018 appears in the Annual Accounts as £8,655 (£11,158 in 2017) which is totally vets fees. This is offset by an income of £2,906 (£4,028 in 2017) which comes from the people who use the scheme and interest earned on the funds available.

Animal update - 2018 – Another Busy Year!



We had lots of animals that came into our branch. Less kittens than usual - hopefully our neutering scheme is helping. We only had two mums and kittens; and a further 11 kittens, all bottle fed from a young age. This litter was only a few days old - all were rehomed at eight weeks.

Tallulah is a ten-year-old rotti cross bull mastiff that the owner could not afford to take to the vets. She was in a bad way when we got her - very underweight, bad skin, and over long nails as she was not walked. Tallulah also had a bad leg. The vets told us she would need a cruciate ligament operation. We rehomed her after her op. Fortunately, she did not need her other cruciate ligament doing as is often the case. She is now fighting fit and happy in her new home.

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Harry is a cat that was brought in as a stray with little hair. After many trips to the vets we found out he was allergic to beef, cereal and dust mites. It was a long process, but after 10 months in care he has now found his forever home. Harry is now George and will be on medication to control his skin for the rest of his life. But he is happy!

Shop Matters

2018 was a difficult year for the Shop – and therefore a concern for the Branch as the Shop remains our main source of income. We continued our efforts – begun by Candice in 2017 – to modernise the shop. But we were not helped by two changes of Manager, with Roxanne and Tina, for different reasons, spending only a few months in post. We also had a change of lead Trustee with Annie taking over from Candice when the latter resigned.

The shop total income £87,230 includes £85,021 in banked takings (the difference in these figures is mainly the gift aid returns from HMRC).

In March we took the decision to start accepting debit and credit cards as payment for goods in the shop and are now taking around 25% of our income in this way. Unfortunately, our inexperience with card machines contributed to an attempt to fraudulently claim a £1,000 refund by people unknown to the RSPCA. But quick action when this was noticed thankfully resulted in no loss to the Branch. We have implemented a number of procedures to help prevent this happening again.

The Trustees would like to thank Roxanne, Tina, Hilary – who stepped in three times to hold the fort between Manager changes - and all our hardworking volunteers who always give 100% for the shop.

Fundraising News

We have continued to run an active programme of events and activities including, car boot sales; collections at the Malls, Festival Place and Tesco; school talks, school fêtes, dog shows, and the sale of glasses kindly donated by a local firm.

**RSPCA BASINGSTOKE &
ANDOVER BRANCH**

**TRUSTEES REPORT AND
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31 DECEMBER 2018**

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

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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
Sarah Stoneman	Member
Candice Smith	Member (resigned 12 March 2018)
Michael Howard-Sorrell	Member (co-opted 12 March 2018)
Annie Moynihan	Member (co-opted 12 March 2018, elected 14 July 2018 and resigned 8 April 2019)
Daniel Hubert	Member (co-opted 05 September 2018)
Francesca Aries	Member (co-opted 14 January 2019)
Jo Hampson	Member (resigned 28 January 2019)
Karl Hampson	Member (resigned 28 January 2019)
Di Brand	Member (co-opted 25 February 2019)

CHARITY REGISTRATION NUMBER: 258321

REGISTERED OFFICE:

6 London Street
Basingstoke
Hampshire
RG21 7NA

INDEPENDENT EXAMINER:

Danielle Griffin FCA
Moore Stephens (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 2018

The Branch Committee present their financial statements for the year ended 31 December 2018.

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 2018 (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
Sarah Stoneman	Member
Candice Smith	Member (resigned 12 March 2018)
Michael Howard-Sorrell	Member (co-opted 12 March 2018)
Annie Moynihan	Member (co-opted 12 March 2018, elected 14 July 2018 and resigned 8 April 2019)
Daniel Hubert	Member (co-opted 05 September 2018)
Jo Hampson	Member (resigned 28 January 2019)
Karl Hampson	Member (resigned 28 January 2019)

In January 2019, Francesca Aries was co-opted and, in February 2019, Di Brand was co-opted, and they will be eligible to stand for election at the AGM. In January 2019, Jo Hampson and Karl Hampson resigned.

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 2018 is that the Branch's expenditure exceeded its income by £4,319 (in 2017 income exceeded expenditure by £2,210). Although overall income increased by 3% (£4,213) this was offset by an increase of 8% (£10,742) in expenditure.

The main contributors to the increase in income were dog rehoming donations (£3,349) and the receipt of a legacy (£4,371) but the charity shop income decreased by 4% (£3,865).

The amount spent on animal expenses increased by £8,422 as more dogs were rehomed but the amount spent under the Neutering Scheme decreased by £2,503 as fewer animals were neutered. Shop expenses increased by 10% (£5,023) due mainly to increased salary costs (£6,481) as a result of a change to the employment terms of the new manager and the costs of ensuring that the Branch complies with the National Living Wage legislation.

The Branch introduced a debit/credit card reader into the shop in March 2018 and an average of £67 per day was taken on it in 2018 but it is impossible to determine if this is new money or just due to people switching from cash to card payments. Unfortunately, the Branch was the victim of a card machine scam in October 2018 when £1,000 was fraudulently refunded. The Branch acted quickly when this was uncovered by reporting this to the card machine company, the bank that received the funds, the police, the Charity Commission, the Branch's insurers and RSPCA HQ. The money was thankfully refunded after the transaction was reversed by the card machine company. The shop staff and volunteers affected by this traumatic incident were supported by the Trustees and an investigation resulted in new card machine procedures to prevent this happening again.

REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE FOR THE YEAR ENDED 31 DECEMBER 2018 (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	£2,454	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 to cover any shortfall that occurs.
Shop Refurbishment Fund	£52,726	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	£9,782	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	£3,489	The fund for the rehoming co-ordinator is maintained by transfer of funds by the Trustees from the general reserves to cover the wages costs.

The Trustees aim to hold sufficient unrestricted funds, excluding those designated, to cover running costs for a period of at least 6 months, which amounts to £30,000.

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 2018 (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.

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 2015 (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 8 June 2019

**RSPCA BASINGSTOKE AND ANDOVER BRANCH
INDEPENDENT EXAMINER'S REPORT TO THE BRANCH COMMITTEE
FOR THE YEAR ENDED 31 DECEMBER 2018**

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 2018, 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 Stephens (South) LLP
Chartered Accountants
Priory House
Pilgrims Court
Sydenham Road
Guildford
GU1 3RX

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

	Note	Total 2018 £	Total 2017 £
Income and endowments from:			
Donations and Legacies	2	50,644	40,875
Other trading activities	3	95,244	100,866
Investments	4	385	319
Total		<u>146,273</u> =====	<u>142,060</u> =====
Expenditure on:			
Raising funds	5	57,451	52,772
Charitable activities	6	90,931	84,604
Other	7	2,210	2,474
Total		<u>150,592</u> =====	<u>139,850</u> =====
Net income		<u>(4,319)</u> =====	<u>2,210</u> =====
Reconciliation of funds:			
Total funds brought forward		172,563	170,353
Total funds carried forward		<u>168,244</u> =====	<u>172,563</u> =====

The financial statements were approved by the Branch Committee on the 8 June 2019.

They were signed on its behalf by:

P. Romain

Treasurer

**RSPCA BASINGSTOKE AND ANDOVER BRANCH
BALANCE SHEET AS AT 31 DECEMBER 2018**

	Note	2018 £	2017 £
Fixed Assets			
Tangible fixed assets	10	-	-
Current Assets			
Debtors	11	12,125	9,115
Cash at bank and in hand	12	165,049	170,426
		<u>177,174</u>	<u>179,541</u>
Current Liabilities			
Creditors: Amounts falling due within one year	13	(8,930)	(6,978)
		<u>168,244</u>	<u>172,563</u>
Net Current Assets			
		<u>168,244</u>	<u>172,563</u>
Total Net Assets		<u>168,244</u> =====	<u>172,563</u> =====
Funds			
Unrestricted funds	14	<u>168,244</u> =====	<u>172,563</u> =====

The financial statements were approved by the Branch Committee on the 8 June 2019. They were signed on its behalf by:

P. Romain

Treasurer

**RSPCA BASINGSTOKE AND ANDOVER BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2018**

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 2015 (FRS102) updated bulletin 1, 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 2018**

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 2015 (FRS102) 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 2018**

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 2018

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

	2018	2017
	£	£
Cat re-homing donations	4,540	4,317
Dog re-homing animal donations	8,783	5,434
Donations	28,628	28,642
HQ Neutering refunds	4,186	2,378
Collecting boxes	136	104
Legacies	4,371	-
	<u>50,644</u>	<u>40,875</u>
	=====	=====

There were restricted donations of £4,216 in 2017.

3. Trading Activities

	2018	2017
	£	£
Shop takings – Basingstoke	87,230	91,095
Neutering scheme	2,906	4,028
Income from fundraising events	5,108	5,743
	<u>95,244</u>	<u>100,866</u>
	=====	=====

There was no restricted income in 2017.

RSPCA BASINGSTOKE AND ANDOVER BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2018

4. Investment Income

	2018	2017
	£	£
Bank interest	385	319
	=====	=====

There was no restricted bank interest in 2017.

5. Raising Funds

	Total Unrestricted	Total
	2018	2017
	£	£
Shop Expenses		
- Rent	20,750	20,750
- Salaries	27,232	20,751
- Petty cash	414	195
- Refurbishment costs	-	919
- Heat, light & telephone	1,432	2,793
- Vehicle running costs	3,492	3,524
- Insurance	1,670	1,549
- Goods for resale	-	-
- Stationery	48	32
- Credit/debit card machine fees	294	-
- Other	2,010	1,806
	-----	-----
	57,342	52,319
Fundraising goods	-	453
Administration fee re legacies	109	-
	-----	-----
	57,451	52,772
	=====	=====

There were no restricted expenses in 2017.

6. Charitable Activities

	Total Unrestricted	Total
	2018	2017
	£	£
Cat expenses	34,451	27,597
Dog expenses	29,947	28,379
Other animal expenses	128	612
Neutering scheme expenses	8,655	11,158
Homing co-ordination	17,250	16,358
Regional contribution	500	500
	-----	-----
	90,931	84,604
	=====	=====

There were restricted expenses of £4,216 in 2017.

RSPCA BASINGSTOKE AND ANDOVER BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2018

7. Other Costs

	Total Unrestricted 2018 £	Total 2017 £
Independent Examiner fee	1,600	1,200
Under accrued 2017	-	200
Committee meetings & office expenses	610	1,074
Total	<u>2,210</u> =====	<u>2,474</u> =====

There were no restricted costs in 2017.

8. Salaries and National Insurance Costs

	2018 £	2017 £
Salaries paid	40,098	33,490
National Insurance paid	-	-
Pension	209	105
	<u>40,307</u> =====	<u>33,595</u> =====

The average number of staff in the year was 3 (2017 – 3).

No employee received total remuneration of more than £60,000 (2017 – None).

None of the management committee received any remuneration in the year (2017– £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 1 (2017 – 1) committee member received a total of £23 (2017 - £31) for postage stamps for the AGM calling notices (2017 reimbursed office expenses).

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:

	2018 £	2017 £
Not later than one year	20,750	20,750
Between two and five years	50,145	70,895
Later than five years	-	-
	<u>70,895</u> =====	<u>91,645</u> =====

RSPCA BASINGSTOKE AND ANDOVER BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2018

10. Tangible Fixed Assets

	Motor Van £	Office Equipment £	Total £
Cost			
Balance at 1 January 2018	12,148	2,295	14,443
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2018	12,148 =====	2,295 =====	14,443 =====
Depreciation			
Balance at 1 January 2018	12,148	2,295	14,443
Charge for the year	-	-	-
Eliminated on disposals	-	-	-
Balance at 31 December 2018	12,148 =====	2,295 =====	14,443 =====
Net book values:			
31 December 2018	- =====	- =====	- =====
31 December 2017	- =====	- =====	- =====

11. Debtors

	2018 £	2017 £
VAT recoverable	3,731	2,775
Sundry debtors	3,206	1,152
Prepaid rent	5,188	5,188
	12,125 =====	9,115 =====

12. Cash at Bank and in Hand

	2018 £	2017 £
Current account	3,607	3,478
Current account - Shop	7,757	1,469
Current account - Card machine	2,771	-
Deposit account	149,665	164,530
Petty cash	1,249	949
	165,049 =====	170,426 =====

RSPCA BASINGSTOKE AND ANDOVER BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2018

13. Creditors

	2018	2017
	£	£
Trade creditors	5,325	4,419
Shop creditors	1,755	859
Regional contribution	500	500
Accrual	1,350	1,200
	<u>8,930</u>	<u>6,978</u>
	=====	=====

14. Funds

	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>
	=====	=====	=====	=====	=====

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 2018

14. Funds (continued)**Funds for year ended 31 December 2017**

	Opening Balance £	Income £	Expenses £	Transfers £	Closing Balance £
General	98,032	133,689	(109,343)	(16,500)	105,878
Restricted	-	4,216	(4,216)	-	-
Designated					
- Shop refurbishment fund	53,407	102	(919)	-	52,590
- Van fund	8,714	15	(1,125)	1,500	9,104
- Rehoming co-ordinator	9,880	3	(13,089)	5,000	1,794
- Neutering scheme	320	4,035	(11,158)	10,000	3,197
	<u>170,353</u>	<u>142,060</u>	<u>(139,850)</u>	<u>-</u>	<u>172,563</u>
	=====	=====	=====	=====	=====

15. Funds Analysis

	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>
	=====	=====	=====

Fund analysis for the year ended 31 December 2017

	Fixed Assets £	Net Current Assets £	2017 Total £
Unrestricted			
General	-	105,876	105,876
Shop refurbishment	-	52,589	52,589
Van	-	9,103	9,103
Rehoming – Co-ordination	-	1,796	1,796
Neutering	-	3,199	3,199
	<u>-</u>	<u>172,563</u>	<u>172,563</u>
	=====	=====	=====

**RSPCA BASINGSTOKE AND ANDOVER BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2018**

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 £27,034 (2017 - £24,761).

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 2018**

**Moore Stephens (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
Sarah Stoneman	Member
Candice Smith	Member (resigned 12 March 2018)
Michael Howard-Sorrell	Member (co-opted 12 March 2018)
Annie Moynihan	Member (co-opted 12 March 2018, elected 14 July 2018 and resigned 8 April 2019)
Daniel Hubert	Member (co-opted 05 September 2018)
Francesca Aries	Member (co-opted 14 January 2019)
Jo Hampson	Member (resigned 28 January 2019)
Karl Hampson	Member (resigned 28 January 2019)
Di Brand	Member (co-opted 25 February 2019)

CHARITY REGISTRATION NUMBER: 258321

REGISTERED OFFICE:

6 London Street
Basingstoke
Hampshire
RG21 7NA

INDEPENDENT EXAMINER:

Danielle Griffin FCA
Moore Stephens (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 2018

The Branch Committee present their financial statements for the year ended 31 December 2018.

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 2018 (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
Sarah Stoneman	Member
Candice Smith	Member (resigned 12 March 2018)
Michael Howard-Sorrell	Member (co-opted 12 March 2018)
Annie Moynihan	Member (co-opted 12 March 2018, elected 14 July 2018 and resigned 8 April 2019)
Daniel Hubert	Member (co-opted 05 September 2018)
Jo Hampson	Member (resigned 28 January 2019)
Karl Hampson	Member (resigned 28 January 2019)

In January 2019, Francesca Aries was co-opted and, in February 2019, Di Brand was co-opted, and they will be eligible to stand for election at the AGM. In January 2019, Jo Hampson and Karl Hampson resigned.

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 2018 is that the Branch's expenditure exceeded its income by £4,319 (in 2017 income exceeded expenditure by £2,210). Although overall income increased by 3% (£4,213) this was offset by an increase of 8% (£10,742) in expenditure.

The main contributors to the increase in income were dog rehoming donations (£3,349) and the receipt of a legacy (£4,371) but the charity shop income decreased by 4% (£3,865).

The amount spent on animal expenses increased by £8,422 as more dogs were rehomed but the amount spent under the Neutering Scheme decreased by £2,503 as fewer animals were neutered. Shop expenses increased by 10% (£5,023) due mainly to increased salary costs (£6,481) as a result of a change to the employment terms of the new manager and the costs of ensuring that the Branch complies with the National Living Wage legislation.

The Branch introduced a debit/credit card reader into the shop in March 2018 and an average of £67 per day was taken on it in 2018 but it is impossible to determine if this is new money or just due to people switching from cash to card payments. Unfortunately, the Branch was the victim of a card machine scam in October 2018 when £1,000 was fraudulently refunded. The Branch acted quickly when this was uncovered by reporting this to the card machine company, the bank that received the funds, the police, the Charity Commission, the Branch's insurers and RSPCA HQ. The money was thankfully refunded after the transaction was reversed by the card machine company. The shop staff and volunteers affected by this traumatic incident were supported by the Trustees and an investigation resulted in new card machine procedures to prevent this happening again.

REPORT OF THE RSPCA BASINGSTOKE AND ANDOVER BRANCH COMMITTEE FOR THE YEAR ENDED 31 DECEMBER 2018 (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	£2,454	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 to cover any shortfall that occurs.
Shop Refurbishment Fund	£52,726	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	£9,782	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	£3,489	The fund for the rehoming co-ordinator is maintained by transfer of funds by the Trustees from the general reserves to cover the wages costs.

The Trustees aim to hold sufficient unrestricted funds, excluding those designated, to cover running costs for a period of at least 6 months, which amounts to £30,000.

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 2018 (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.

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 2015 (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 8 June 2019

**RSPCA BASINGSTOKE AND ANDOVER BRANCH
INDEPENDENT EXAMINER'S REPORT TO THE BRANCH COMMITTEE
FOR THE YEAR ENDED 31 DECEMBER 2018**

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 2018, 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 Stephens (South) LLP
Chartered Accountants
Priory House
Pilgrims Court
Sydenham Road
Guildford
GU1 3RX

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

	Note	Total 2018 £	Total 2017 £
Income and endowments from:			
Donations and Legacies	2	50,644	40,875
Other trading activities	3	95,244	100,866
Investments	4	385	319
Total		<u>146,273</u> =====	<u>142,060</u> =====
Expenditure on:			
Raising funds	5	57,451	52,772
Charitable activities	6	90,931	84,604
Other	7	2,210	2,474
Total		<u>150,592</u> =====	<u>139,850</u> =====
Net income		<u>(4,319)</u>	<u>2,210</u>
Reconciliation of funds:			
Total funds brought forward		172,563	170,353
Total funds carried forward		<u>168,244</u> =====	<u>172,563</u> =====

The financial statements were approved by the Branch Committee on the 8 June 2019.

They were signed on its behalf by:

P. Romain

Treasurer

**RSPCA BASINGSTOKE AND ANDOVER BRANCH
BALANCE SHEET AS AT 31 DECEMBER 2018**

	Note	2018 £	2017 £
Fixed Assets			
Tangible fixed assets	10	-	-
Current Assets			
Debtors	11	12,125	9,115
Cash at bank and in hand	12	165,049	170,426
		<u>177,174</u>	<u>179,541</u>
Current Liabilities			
Creditors: Amounts falling due within one year	13	(8,930)	(6,978)
		<u>168,244</u>	<u>172,563</u>
Net Current Assets			
		<u>168,244</u>	<u>172,563</u>
Total Net Assets		<u>168,244</u> =====	<u>172,563</u> =====
Funds			
Unrestricted funds	14	<u>168,244</u> =====	<u>172,563</u> =====

The financial statements were approved by the Branch Committee on the 8 June 2019. They were signed on its behalf by:

P. Romain

Treasurer

**RSPCA BASINGSTOKE AND ANDOVER BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2018**

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 2015 (FRS102) updated bulletin 1, 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 2018**

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 2015 (FRS102) 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 2018**

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 2018

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

	2018	2017
	£	£
Cat re-homing donations	4,540	4,317
Dog re-homing animal donations	8,783	5,434
Donations	28,628	28,642
HQ Neutering refunds	4,186	2,378
Collecting boxes	136	104
Legacies	4,371	-
	<u>50,644</u>	<u>40,875</u>
	=====	=====

There were restricted donations of £4,216 in 2017.

3. Trading Activities

	2018	2017
	£	£
Shop takings – Basingstoke	87,230	91,095
Neutering scheme	2,906	4,028
Income from fundraising events	5,108	5,743
	<u>95,244</u>	<u>100,866</u>
	=====	=====

There was no restricted income in 2017.

RSPCA BASINGSTOKE AND ANDOVER BRANCH
NOTES TO THE FINANCIAL STATEMENTS
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4. Investment Income

	2018	2017
	£	£
Bank interest	385	319
	=====	=====

There was no restricted bank interest in 2017.

5. Raising Funds

	Total Unrestricted	Total
	2018	2017
	£	£
Shop Expenses		
- Rent	20,750	20,750
- Salaries	27,232	20,751
- Petty cash	414	195
- Refurbishment costs	-	919
- Heat, light & telephone	1,432	2,793
- Vehicle running costs	3,492	3,524
- Insurance	1,670	1,549
- Goods for resale	-	-
- Stationery	48	32
- Credit/debit card machine fees	294	-
- Other	2,010	1,806
	-----	-----
	57,342	52,319
Fundraising goods	-	453
Administration fee re legacies	109	-
	-----	-----
	57,451	52,772
	=====	=====

There were no restricted expenses in 2017.

6. Charitable Activities

	Total Unrestricted	Total
	2018	2017
	£	£
Cat expenses	34,451	27,597
Dog expenses	29,947	28,379
Other animal expenses	128	612
Neutering scheme expenses	8,655	11,158
Homing co-ordination	17,250	16,358
Regional contribution	500	500
	-----	-----
	90,931	84,604
	=====	=====

There were restricted expenses of £4,216 in 2017.

RSPCA BASINGSTOKE AND ANDOVER BRANCH
NOTES TO THE FINANCIAL STATEMENTS
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7. Other Costs

	Total Unrestricted 2018 £	Total 2017 £
Independent Examiner fee	1,600	1,200
Under accrued 2017	-	200
Committee meetings & office expenses	610	1,074
Total	<u>2,210</u> =====	<u>2,474</u> =====

There were no restricted costs in 2017.

8. Salaries and National Insurance Costs

	2018 £	2017 £
Salaries paid	40,098	33,490
National Insurance paid	-	-
Pension	209	105
	<u>40,307</u> =====	<u>33,595</u> =====

The average number of staff in the year was 3 (2017 – 3).

No employee received total remuneration of more than £60,000 (2017 – None).

None of the management committee received any remuneration in the year (2017– £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 1 (2017 – 1) committee member received a total of £23 (2017 - £31) for postage stamps for the AGM calling notices (2017 reimbursed office expenses).

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:

	2018 £	2017 £
Not later than one year	20,750	20,750
Between two and five years	50,145	70,895
Later than five years	-	-
	<u>70,895</u> =====	<u>91,645</u> =====

RSPCA BASINGSTOKE AND ANDOVER BRANCH
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10. Tangible Fixed Assets

	Motor Van £	Office Equipment £	Total £
Cost			
Balance at 1 January 2018	12,148	2,295	14,443
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2018	12,148 =====	2,295 =====	14,443 =====
Depreciation			
Balance at 1 January 2018	12,148	2,295	14,443
Charge for the year	-	-	-
Eliminated on disposals	-	-	-
Balance at 31 December 2018	12,148 =====	2,295 =====	14,443 =====
Net book values:			
31 December 2018	- =====	- =====	- =====
31 December 2017	- =====	- =====	- =====

11. Debtors

	2018 £	2017 £
VAT recoverable	3,731	2,775
Sundry debtors	3,206	1,152
Prepaid rent	5,188	5,188
	12,125 =====	9,115 =====

12. Cash at Bank and in Hand

	2018 £	2017 £
Current account	3,607	3,478
Current account - Shop	7,757	1,469
Current account - Card machine	2,771	-
Deposit account	149,665	164,530
Petty cash	1,249	949
	165,049 =====	170,426 =====

RSPCA BASINGSTOKE AND ANDOVER BRANCH
NOTES TO THE FINANCIAL STATEMENTS
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13. Creditors

	2018	2017
	£	£
Trade creditors	5,325	4,419
Shop creditors	1,755	859
Regional contribution	500	500
Accrual	1,350	1,200
	<u>8,930</u>	<u>6,978</u>
	=====	=====

14. Funds

	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>
	=====	=====	=====	=====	=====

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
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14. Funds (continued)**Funds for year ended 31 December 2017**

	Opening Balance £	Income £	Expenses £	Transfers £	Closing Balance £
General	98,032	133,689	(109,343)	(16,500)	105,878
Restricted	-	4,216	(4,216)	-	-
Designated					
- Shop refurbishment fund	53,407	102	(919)	-	52,590
- Van fund	8,714	15	(1,125)	1,500	9,104
- Rehoming co-ordinator	9,880	3	(13,089)	5,000	1,794
- Neutering scheme	320	4,035	(11,158)	10,000	3,197
	<u>170,353</u>	<u>142,060</u>	<u>(139,850)</u>	<u>-</u>	<u>172,563</u>
	=====	=====	=====	=====	=====

15. Funds Analysis

	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>
	=====	=====	=====

Fund analysis for the year ended 31 December 2017

	Fixed Assets £	Net Current Assets £	2017 Total £
Unrestricted			
General	-	105,876	105,876
Shop refurbishment	-	52,589	52,589
Van	-	9,103	9,103
Rehoming – Co-ordination	-	1,796	1,796
Neutering	-	3,199	3,199
	<u>-</u>	<u>172,563</u>	<u>172,563</u>
	=====	=====	=====

**RSPCA BASINGSTOKE AND ANDOVER BRANCH
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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 £27,034 (2017 - £24,761).

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