

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

REGISTERED CHARITY NUMBER 205153

A & N Haslemere Limited
Registered Auditors
Aruna House
2 Kings Road
HASLEMERE
GU27 2QA

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

INDEX TO THE FINANCIAL STATEMENTS

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

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

COMMITTEE MEMBERS AND ADVISERS

Committee members: Mrs V. Kemp (Hon Chairman & Hon Treasurer)
Mr J Leston (Hon Secretary)
Mrs D Andrews
Ms C Houghton (Website)
Mr M Hawker
Ms E Williams (Co-opted 10/11/2023)

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

Examiners: A & N Haslemere Limited
Registered Auditors
Aruna House
2 Kings Road
Haslemere
Surrey, GU27 2QA
Tel: 01428 645398
www.aruna.com

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

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

The Committee present their draft report for the year ended 31 December 2023.

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

Objects, organisation and activities

The objectives of the RSPCA Alton, Haslemere, Petersfield & District Branch are to promote animal welfare and help the Royal Society for the Prevention of Cruelty to Animals (the Society) in the branch area. Our objectives also include providing financial assistance to those on low incomes whose animals are in need of veterinary treatment.

Constitution

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

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

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

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023 (cont.)

Chairman's review of the year

We were very pleased to welcome Emma Williams on to our committee in the autumn of the year. Already Emma has been of great assistance in helping to provide pet food for our initiative in supporting food banks in our area.

As mentioned last year, the pandemic and all that has happened subsequently has made a lasting impression on how people do things. People are not contributing to our collecting boxes, and we have had to invest in card readers when we attend or run events, although we are finding that these are providing less and less income.

Again, as mentioned in our last annual report we are supplying five local food banks with pet food on a regular basis. This requires a major effort in emptying the collecting bins in our local vets, subsidising this with buying food (usually meaning a trip to Costco), and then distributing it. We try to make a run to the food banks at a minimum of every three weeks.

Once again during 2023, the branch was heavily involved in helping financially with emergency vet bills. We run a scheme with most of the local vets to assist in neutering for people on benefits, and in 2022 we launched a scheme to help support with a change in legislation on cats. As from June, cats are required to be micro-chipped, so our scheme offers free microchipping with most vets in our branch area, and a grant towards neutering the cat at the same time. For this scheme the owner does not have to be in receipt of benefits.

Having been fortunate to receive a legacy in 2022 from the late Ms Berrisford-Hill, during 2023 we received a further £131,034. This has enabled us to continue with the work detailed above but also to be able to start planning the best way forward for our branch to continue to help improve animal welfare in our area and keep it viable for the future.

As always, many thanks to all the wonderful veterinary practices who help us and to all the RSPCA Inspectors and AROs (Animal Rescue Officers). Thanks too, to all the hardworking committee, particularly John who as Secretary works tirelessly to keep us on the right path. We are hoping to recruit more members to help with fundraising, social media and general volunteering.

Finally, our thanks to A&N (our accountants) for all their diligent work throughout the year.

Vanessa Kemp
Hon Chairman

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

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023 (cont.)

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

Risk Statement

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

The key risks identified are:-

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

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

Public Benefit

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

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

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023 (cont.)

Reserves Policy

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

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

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

Investment Policy

At 31 December 2023 the branch investment policy was:-

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

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

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

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023 (cont.)

Connected Parties

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

This report was approved by the Committee on ...1/5/2024

Signed: Vanessa Kemp
Mrs Vanessa Kemp
Treasurer

Date: 1/5/2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

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

I report on the accounts of the charity for the year ended 31 December 2023 which comprise of the Statement of Financial Activities, the Balance Sheet, and the related notes and are set out on pages nine to sixteen.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

(continued)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

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

Independent examiner's statement

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

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
- to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

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



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

Date:.....8/5/2024.....

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

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	<u>2023</u>			<u>2022</u>
	<u>Un- Restricted</u>	<u>Restricted</u>	<u>Total</u>	<u>£</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>INCOMING RESOURCES</u>				
<u>Voluntary income</u>				
Donations	1,446	-	1,446	957
Collecting boxes	176	-	176	-
RSPCA Headquarters collections	23,864	-	23,864	17,362
Legacies received (Note 10)	131,034	-	131,034	85,875
<u>Activities for generating funds</u>				
Membership subscriptions	278	-	278	222
Proceeds from special efforts	449	-	449	42
Miscellaneous income	51	-	51	22
<u>Investment income</u>				
Bank deposit interest (gross)	2,215	-	2,215	111
Investment income	7,174	-	7,174	6,954
<u>Incoming resources from charitable activities</u>	166,687	-	166,687	111,545
<u>Other incoming resources</u>	-	-	-	-
<u>Total incoming resources</u>	166,687	-	166,687	111,545
<u>RESOURCES EXPENDED</u>				
<u>Costs of generating voluntary income</u>				
Clinics and veterinary fees	32,980	-	32,980	20,760
Animal costs	450	-	450	1,072
Food bank pet food donations	1,903	-	1,903	-
<u>Fundraising trading costs of goods sold</u>				
Merchandise	407	-	407	779
	35,740	-	35,740	22,611
<u>Costs of charitable activities</u>				
Headquarters and regional quotas	1,378	-	1,378	-
Donation	2,000	-	2,000	3,500
Sponsorship of cat pen	3,500	-	3,500	-
	6,878	-	6,878	3,500

(continued)

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

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

	<u>Un- Restricted</u> £	<u>2023 Restricted</u> £	<u>Total</u> £	<u>2022</u> £
<u>Governance costs</u>				
Printing, stationery, advertising, telephone, postage and bank charges	668	-	668	59
Insurance	822	-	822	629
Computer exp & equipment hire	-	-	-	-
Independent Examiner's fee	1,296	-	1,296	1,296
Bookkeeping fees	450	-	450	1,894
Repairs & Renewals	-	-	-	1,090
Sundry Expenses	78	-	78	-
	3,314	-	3,314	4,968
<u>Other resources expended</u>				
Stock adjustment	100	-	100	-
	44,654	-	44,654	31,079
<u>Net incoming/(outgoing) resources before transfers</u>				
	120,654	-	120,654	80,466
Gross transfer between funds				
	-	-	-	-
<u>Gains/(Losses) on investment assets</u>				
Realised	-	-	-	-
Un-Realised (Note 3)	5,119	-	5,119	(10,746)
	125,773	-	125,773	69,720
<u>Net movement in funds for the year:</u>				
Fund balances brought forward	307,445	-	307,445	237,725
<u>Fund balances carried forward</u>	428,806	-	428,806	307,445

The notes on pages 12 to 16 form part of these accounts

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

BALANCE SHEET AS AT 31 DECEMBER 2023

	<u>Note</u>	<u>2023</u>		<u>2022</u>	
		£	£	£	£
<u>Fixed assets</u>					
Investments	3		176,037		170,919
<u>Current assets</u>					
Debtors	4	62		-	
Goods in stock	7	200		300	
Cash at bank		266,237		145,248	
		<u>266,499</u>		<u>145,548</u>	
<u>Current liabilities</u>					
Creditors: amounts falling due within one year	5	9,320		9,022	
		<u>9,320</u>		<u>9,022</u>	
Net current assets			257,179		136,526
Total assets less current liabilities			<u>433,216</u>		<u>307,445</u>
Creditors: amounts falling due after more than one year			-		-
Provision for liabilities and charges			-		-
Net assets			<u>433,216</u>		<u>307,445</u>
<u>Funds</u>					
<u>Unrestricted income funds</u>					
Designated funds			4,410		4,410
General funds			428,806		303,035
<u>Restricted income funds</u>					
General fund			-		-
Cattery project			-		-
Total funds			<u>433,216</u>		<u>307,445</u>

Signed: Vanessa Kemp
Mrs Vanessa Kemp
Treasurer

Date: 1/5/2024

For and on behalf of the Committee

The notes on pages 12 to 16 form part of these accounts

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. **ACCOUNTING POLICIES**

(a) Basis of preparation

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

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

(b) Fund accounting

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

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

(c) Incoming resources

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

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

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

(Continued)

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

(d) Resources expended

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

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

(e) Investments

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

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

(f) Stock

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

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
(Continued)

2. STATEMENT OF FUNDS

	Balance at 01/01/23 £	Resources received £	Resources expended £	Transfers £	Balance at 31/12/23 £
Unrestricted					
Emergency Vet	4,410	-	-	-	4,410
General Fund	303,035	170,426	44,554	-	428,906
	307,445	170,426	44,554	-	433,316

DESIGNATED FUNDS

Emergency Vet

RSPCA Headquarters will now only meet the cost of an emergency vet where they are contacted in advance and agree the treatment, otherwise emergency veterinary treatment for injured animals is now the responsibility of the individual branches. The trustees do not have any historical information about the likely cost over one year and initially set aside a reserve of £4,410 to help meet this expense. Whilst there has been no specific use of this fund, the trustees believe this is still an ongoing funding requirement and felt it was appropriate to maintain it as designated funds.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

3. FIXED ASSET INVESTMENTS

	<u>2023</u>			<u>2022</u>		
	<u>Holding</u>	<u>Cost</u>	<u>Market value</u>	<u>Holding</u>	<u>Cost</u>	<u>Market Value</u>
		<u>£</u>	<u>£</u>		<u>£</u>	<u>£</u>
<u>Quoted equity shares:</u>						
M & G Equities Inv. Fund	3,200.00	4,954	45,919	3,200.00	4,954	47,024
<u>Investment funds</u>						
Charishare Common Inv. Fund	15,674.77	34,296	114,186	15,674.77	34,296	108,222
Charinco Common Inv. Fund	10,740.07	19,370	15,932	10,740.07	19,370	15,673
Total		58,620	176,037		58,620	170,919

4. DEBTORS

	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
VAT recoverable	-	-
Trade debtors	62	-
	<u>62</u>	<u>-</u>

5. CREDITORS

	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
Trade creditors	1,523	1,226
Other creditors and accruals	7,796	7,796
	<u>9,319</u>	<u>9,022</u>

6. COMMITTEE MEMBERS' EXPENSES AND REMUNERATION

No committee members received any remuneration, and the branch has no other paid staff.

7. STOCK

The stock held at the year-end was valued by the committee at £200 (2022 - £300). All stocks have been valued at the lower of cost and net realisable value.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

8. DONATIONS MADE

Donations of £2,000 were made by the Branch during the year (2022 - £3,500).

9. DONATIONS RECEIVED

During the year the branch received donated items worth £1,446 (2022- £957) to the Charity.

10. LEGACIES

Legacies received during the year were £131,034 (2022 - £85,875).

11. CONTROLLING PARTY

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