

RSPCA Sussex West Branch

England & Wales · Charity number 206300

Details

Other names	ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - SUSSEX CHICHESTER AND DISTRICT BRANCH, RSPCA - CHICHESTER AND DISTRICT BRANCH, MOUNT NODDY ANIMAL CENTRE, RSPCA - SUSSEX CHICHESTER AND DISTRICT BRANCH
Status	Registered
Legal form	Other
Registered	1964-01-29
Register	View on the Charity Commission register

Contact

Address	Mount Noddy Animal Centre Blackmill Lane Eartham Chichester PO18 0LL
Phone	01243773359
Email	info@rspcasussexwest.org.uk
Website	http://www.rspcasussexwest.org.uk

Activities

Objects: THE OBJECTS OF THE BRANCH ARE TO PROMOTE THE WORK AND OBJECTS OF THE SOCIETY [ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (219099)], WITH PARTICULAR REFERENCE TO THE AREA OF THE BRANCH, IN ACCORDANCE WITH THE POLICIES OF THE SOCIETY.

Activities: Promotion of kindness and prevention of cruelty to animals. To care for, rehabilitate and re-home all domestic animals and others who are placed in our care. Animals in our care receive veterinary treatment, vaccination, neutering, micro-chipping and are assessed for rehoming.

Classification

- **How:** Provides Services
- **What:** Animals
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** CHICHESTER AND DISTRICT.
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£916,376	£1,427,456	£7,429,365	34
2023-12-31	£1,031,141	£1,282,121	£8,003,656	31
2022-12-31	£1,175,920	£1,111,009	£11,711,976	30
2021-12-31	£1,597,884	£929,725	£11,807,245	28
2020-12-31	£1,009,517	£850,799	£11,671,408	32

Trustees

Name	Role	Appointed
Nicholas John Cockram	Chair	2018-03-05
Claire Elizabeth Penhallurick		2020-08-19
Elaine Anne McNamara		2025-01-21
Jana Alexa Langley		2025-02-25
Maureen Falloon		2018-03-05
Paul Anthony Marshall		2018-03-05

RSPCA Sussex West Branch

England & Wales - Charity number 206300

Accounts



Sussex West Branch
Registered Charity No. 206300

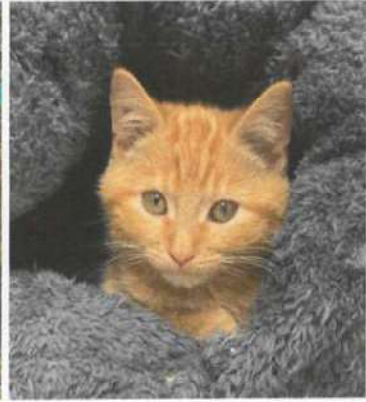
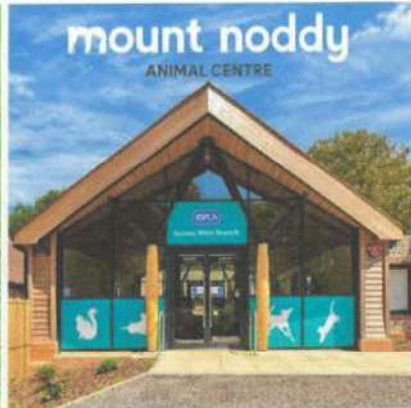
TRUSTEES' REPORT AND ANNUAL ACCOUNTS 2024

MOUNT NODDY ANIMAL CENTRE

RESCUE

REHABILITATE

REHOME



**RSPCA SUSSEX WEST BRANCH
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**RSPCA SUSSEX WEST BRANCH
LEGAL AND ADMINISTRATIVE INFORMATION**

Register charity no.	206300
Registered office	Mount Noddy Animal Centre Blackmill Lane Eartham Chichester West Sussex PO18 0LL
Independent Auditor	Morris Crocker Station House North Street Havant PO9 1QU
Bankers	Barclays Bank Plc 74/75 East Street Chichester West Sussex P019 1HT
Investment Managers	Rowan Dartington Temple Point Redcliffe Way Bristol, BS1 6NL
Trustees	
Nicholas Cockram	Chair
Maureen Falloon	Treasurer
Paul Marshall	
Claire Penhallurick	
Alexandra Faye	resigned 18/06/2024
Mike Carter	deceased 06/04/2024
Selina Knight	appointed 26/03/2024
	resigned 27/08/2024
Laurie Church	appointed 26/03/2024
	resigned 30/07/2024
Mark Richardson	appointed 08/04/2024
Clive Murray	appointed 24/09/2024
	Branch Secretary
Management Personnel	
Animal Centre Manager	Susan Botherway
Animal Centre Operation's Manager	Kirsty Watling
Behaviorist & Animal Welfare Advisor	Sarah Carden
Cattery Supervisor	Shel Cash
Kennel Supervisor	Ellie Hills
Senior Shops' Manager	Debbie Husband

**RSPCA SUSSEX WEST BRANCH
TRUSTEES' REPORT**

WELCOME FROM NICHOLAS COCKRAM, CHAIR

We increased the role of the Animal Welfare Officer to full-time as we know that early intervention and prevention are key to keeping cats and dogs in loving homes where possible. We increased our work in the community, working with local food bank partners, providing pet advice, neutering animals and donating pet food. We also worked alongside statutory agencies and helped with multi-animal households, providing veterinary care and rehoming them.

During 2024 we successfully rehomed 291 animals (235 cats and 56 dogs) and were delighted to receive the heart-warming stories from the families who adopted them. We also reunited 16 animals with their owners. It is now mandatory for cats (it is already for dogs) to be microchipped and registered by the time they are 20 weeks old. We hope that in future, it will make it much easier for owners to be reunited with a lost cat.

Sadly, we saw an increase in the number of abandoned animals coming into our care, many needing urgent medical attention. The cost-of-living increase and the high costs associated with owning and caring for a cat or dog saw an increase in owners needing to rehome their pets. We also continued to see more complex dog cases that required longer and specialist behaviour intervention and training plans.

At the end of the financial year, for the second year, we made an operating loss. Our charity shops provide vital income towards the operating costs of the animal centre and in-store income was lower than 2023, this is something experienced by many other charities. The popularity of online preloved marketplaces such as Vinted and Depop had a significant impact on the quality and quantity of donated clothes and other items we received.

The year ahead will not be without its challenges. We anticipate seeing an increase in the demand for our services and, our expenditure is set to increase with the national living wage increase, which we support, and the increase in national insurance contribution threshold and other year-on-year increased costs. The strategic priority for the Board of Trustees will be to ensure that its charitable activities in the future are sustainable both in delivery and funding.

On behalf of the Trustee Board, I thank Susan, our Animal Centre Manager for her commitment and leadership of the team, every single member of Mount Noddy Animal Centre and our Charity Shops' team and all our volunteers for their work and commitment to animal welfare, supporters and funders – without whom none of what was achieved in 2024 would have been possible.



Nicholas Cockram

RSPCA SUSSEX WEST BRANCH TRUSTEES' REPORT CONTINUED

OUR OBJECTIVES AND PRINCIPAL ACTIVITIES

The object of the Charity is to promote kindness, good care and prevent or suppress cruelty to animals by all lawful means with reference to the geographic area of the Branch, in accordance with the policies of the National Society.

In planning our activities for the year, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit – running a Charity (PB2).

ACHIEVEMENTS AND PERFORMANCE IN 2024

To ensure activities remained focused on our charitable aims and continued to deliver public benefit, the trustees monitored organisational performance against our adopted strategic aims:

- To support the Society's Inspectorate in their work, funding veterinary treatment and emergency accommodation for mistreated and abandoned animals.
- To accept stray and owned animals for rehabilitating and rehoming; and ensure healthy, rehomeable animals are never euthanised.
- To carry out an animal welfare community outreach programme throughout our geographic area.
- To increase awareness of the work of the Branch and Mount Noddy Animal Centre.
- To maximise and diversify income streams and ensure the financial sustainability of our branch in the medium to long term.

During the year, our four main areas of activity remained: 1. Mount Noddy Animal Centre 2. Charity Shop Retail 3. Governance & Management, and 4. Volunteers, Fundraising and Public Awareness.

1. Mount Noddy Animal Centre

At Mount Noddy Animal Centre we rescue, rehabilitate, and rehome cats and dogs. We are a fear-free certified animal shelter; all our animal care team and support staff are fear free certified meaning they are educated to reduce fear and anxiety for the animals and avoid any triggers which may cause undue stress. We are committed to only using positive, up to date ethical training methods.

At the end of 2023, we had 50 animals remaining in our care waiting to find their forever homes. During 2024 we took in 353 animals (265 cats and 88 dogs) compared to 381 animals in 2023 (319 cats and 62 dogs). 291 animals were adopted (235 cats and 56 dogs), 12 transferred out to other rehoming centres to increase the reach of potential adopters, 16 were reunited with their owners, and sadly, 44 (27 cats and 17 dogs) were euthanised on the recommendation of our vet due to poor health or not able to be safely rehomed and 4 were stillborn at birth. At the end of 2024, we had 36 animals remaining in our care, waiting to find their forever homes.

We have an open intake policy and are committed to taking in all cats and dogs in need of our help. Unlike many other animal shelters, we do not discriminate on breed or behavior history, when taking in unwanted animals. We support our local RSPCA Inspectors by taking in, rehabilitating and rehoming cats and dogs suffering from neglect and abuse. We also take in pets whose owners suffer ill health, financial difficulties or die and lost animals and take proactive steps to reunite them with owners.

Every animal that comes into our care is assessed by our Behaviour and Welfare Advisors and seen by the vet onsite to ensure we can meet their health and welfare needs. Every animal has a health check, vaccination/s, microchip and blood tests if needed. Our behaviour team develop rehabilitation plans for all cats and dogs, and the animal care team follow enrichment

programmes to help them settle into the Centre and build their trust and confidence in their new environment.

Happy Tails

Lil Lad and Raya, 6-month-old siblings

Lil Lad his little sister, Raya, came to the centre via an inspector who found them wandering as strays. They were in good condition and the Inspector felt they had been abandoned, and their owner moved away without them. From the moment they arrived, they were very friendly cats. Raya, the quieter one, wasn't too keen on cattery life. She liked to find quiet spots to hide when no one was around, but when it was cuddling time, she would come out of her shell and enjoy her fusses. Lil Lad, on the other hand, was full of confidence from the start. He was always chilled out whether by himself or with our team, he seemed totally at ease enjoying life in the cattery. Seeing how close they were, we featured them on our website as a pair looking for a forever home together and after four weeks a lovely family adopted them. The family was excited about giving Lil Lad and Raya a fresh start together.



Since they've moved to their new home, we were thrilled to get a wonderful update from their new family. They said, *"We love them both to pieces and think they love living their best life here with us too."* It's amazing to know that, Lil Lad - now Charlie, and Raya are thriving in a loving home.

Chardonnay, 1-year old French Bulldog

Chardonnay's story began under difficult circumstances when she was discovered abandoned. Fortunately, a member of the public found her and brought her to our Centre. When Chardonnay first arrived, she was anxious, underweight and looked as though she had recently had a litter of puppies. She quickly warmed to our team and her rehabilitation plan included hydrotherapy sessions to help build muscle, a diet to gain weight and lots of enrichment. She was worried around other dogs so to help build her confidence she spent time getting to know a resident calm dog and enjoyed group walks with them. As she settled in, Chardonnay stole the hearts of many of the team and it wasn't long before we received enquiries to adopt her. Her adoption meetings went very well, and she was soon reserved. After five weeks at the Centre, Chardonnay, now Wilma, found her forever home. She adjusted smoothly and fitted right in, becoming a beloved part of her new family. Since being adopted she has showered her new family with lots of love, laughter and happiness.



Three month's post adoption, Wilma's family sent us lots of sweet photos along with a message: *"She is coming along in leaps and bounds, bless her, and immediately settled in well with us - we love her!"*

Aurora, female spaniel

A member of public found Aurora by the side of the road, she was in labour but wasn't showing any signs of life and was rushed to the emergency vets. Once admitted, her temperature was so cold and her blood results said, 'not compatible with life'. The vets didn't give up on her and carried out an emergency C-section. She had nine puppies, sadly four were stillborn and one died just one week old. The vets signed Aurora and her surviving puppies over to the Centre. Aurora was too weak to care for her puppies so staff hand-reared them for the first few weeks and then foster homes were found for them to continue their programme of early socialisation in a home environment. It wasn't long before all four puppies were successfully adopted. Aurora remained at the Centre and the staff team worked on her confidence around strangers

and other dogs. We believe she had been used for puppy farming as she was nervous of new people but kennelled quite well. After two months at the Centre regaining her health and fitness,

Aurora was adopted and settled well into her new home.



Hydrotherapy

Our hydrotherapist carried out 500 sessions with dogs in the hydrotherapy treadmill working with dogs in our care and took on 16 new external clients.



Chip, the 15-year-old Parsons Jack Russell was originally being seen elsewhere, swimming in a hydrotherapy pool. However once hearing about us, Chip's owners wanted to try our underwater treadmill to see if it suited him better. After a few sessions with our hydrotherapist, they made the decision to continue with treadmill sessions. As an older dog, Chip struggled with mobility, particularly his hind limbs and hips, and was referred by his vet due to suffering from osteoarthritis. He saw Sam once a week throughout the year and his owners saw a big improvement in his energy levels out and about. His sessions have helped with his cognitive capabilities too and provided enrichment for him when he is unable to enjoy long walks.

Vet suite



During the year we carried out 211 veterinary procedures in our on-site veterinary suite. We neutered 176 animals and performed 35 dental surgeries. As well as surgery, our on-site vet sees every animal that comes into Mount Noddy for its 'New in Health Check' to prescribe preventative parasite medication and administer vaccinations and do blood tests when required. Other veterinary procedures are carried out if necessary, during their stay with us and all animals have a pre-adoption health check.



The vet also performed an enucleation for Craig, the spaniel puppy, a stray who was found with a severe injury to his eye. Upon examination the vet considered it to non-treatable, so the recommendation was to remove the eye. He was also suffering from an ear infection and needed a tooth extracted.

Craig recovered well from the surgery and was at the Centre for only seven weeks before being adopted. Now called Charlie his new family reported he has settled in well.

The operation to remove Craig's eye was the first operation of its kind at the Centre. Previously it would have been booked in at the external vets' premises.

With the vet suite and onsite vet, we have seen the reduction in animal stress when vet intervention is necessary. There is no transport offsite required, animals are surrounded by familiar faces, surroundings and sounds and able to quietly return to their kennel or cat pod for a cuddle from a staff member and a tasty treat.

Behavioural / dog training

During 2024 we saw a lot of reactive dogs coming into the Centre to be rehomed. Our waiting lists were full of dogs who were either currently living with other dogs and needed to be separated, or owners who were not able to cope with their dog's anti-social behaviour. In addition to working with dogs at Mount Noddy, our Behaviourists worked with external clients. Louis, a 6-year-old Standard Poodle from Poodle Rescue was nervous of other dogs and would lunge and bark at them when out on walks, pulling over and injuring his foster carers. They brought him in to see Behaviourist and she worked with them over seven sessions to change Louis's emotional response when seeing another dog. This included building up the distance between other dogs when out on walks, to eventually walking parallel to other dogs down the road and even going off-lead with another dog at the Centre. As a result of the progress Louis had made, after being in foster care for a year, he was adopted and our Behaviourist continued to support Louis's new family with further training sessions as he settled into his forever home.

Ernie, a 12-month-old Husky Cross

Ernie was very nervous and shut down when he first arrived at the Centre and did not leave his kennel for the first three days. Gradually with the support and encouragement of the animal care team he realised he was amongst friends and interacted with them outside the kennel. The Behaviour and Welfare Advisors developed a rehabilitation plan for him to start to learn the life skills he hadn't acquired as a young dog so it would enhance his adoption opportunities.



Ernie was at Mount Noddy for eighteen months. His rehabilitation plan had lots of enrichment to prevent him becoming institutionalised and included going off-site once or twice a week, starting with new places close to the Centre, and gradually increasing the time spent travelling in a vehicle to build resilience and confidence in exploring new places.

Ernie was also introduced to more dogs at the Centre and showed himself to be very sociable. He started to become our "stooge dog", making friends with nervous new residents, settling them in and helping them with their training. As with all long stay animals we carried out an intensive campaign to appeal for adopters and Ernie featured on local TV, but sadly this lovely boy did not attract much interest from potential adopters. After being at Mount Noddy for eighteen months, to give him the best chance to find his forever home it was felt we had given him the confidence to be able to settle into new kennels, so the decision was made to transfer Ernie to an RSPCA centre in the West Country, where they receive more enquiries for larger dogs. We were delighted when they told us after three months in their care he had been successfully rehomed.

We also provided post adoption support to adopters with their new cats, Torvi who struggled with toilet training in her new environment. Our Behaviourist worked with the adopters to help Torvi feel more comfortable and see a vet to rule out any medical reasons for her toileting in the house. With an enrichment programme to keep her stimulated while indoors, Torvi's toileting improved and once she was able to go outside, she had no further accidents.

Staff training and development

It was a good year for staff development, the Animal Centre and Operations Manager studied towards Leadership and Management Diploma's, and our Cattery and Kennel Supervisors worked towards Management Diplomas. Our Hydrotherapist continued her professional development and studied animal first aid, attended an external canine behaviour course as well as completing webinars.

Our Behaviour and Welfare Advisors attended the annual PACT and APBC conferences, The PACT event focused 'training through a dog-centric lens' looking at how dogs can be trained more effectively by building on human understanding of how dogs see the world. While APBC centred on 'one health, one welfare' looking at how the veterinary and behaviour community could work together to benefit all animals.

One of our Animal Care Assistants attended a seminar on veterinary behaviour, and a webinar on behaviour adjustment training. The knowledge gained has been applied to her role at the Centre and assisted dogs to settle into a home and live happily with people and other dogs.

Animal Welfare Outreach programme

Throughout the year, our Animal Welfare Officer (AWO) helped 167 animals with 81 neutered and 86 animals rehomed. She also helped owners who felt their only option was to rehome a cat or dog by providing support in the community and referred two of the neuter scheme clients to the Behaviour & Welfare Team for behavioural advice. In addition to the Centre's neuter scheme, we were a listed vet centre for the Regional Big Dog Neuter Scheme operated by the RSPCA. The scheme enabled owners of large breed dogs that qualified for the scheme to apply for a neuter voucher, and we neutered five large dogs at Mount Noddy. Our AWO also spent 48 hours at the local foodbanks and supported owners with donated pet food, neuter vouchers and pet ownership advice.

The AWO worked with the National RSPCA Society's Inspectors and helped an owner struggling with nineteen animals. She had fifteen Bengal cats, two dogs and two puppies, as the result of an unplanned litter. The AWO worked compassionately with the owner and after the animals were neutered, the owner kept four of the cats and the two dogs. Eleven cats and two puppies remained at the Centre for rehoming. Unfortunately, as is often the case with animals from multi-households, following the intake vet health check, zoonotic diseases were diagnosed. Although curable with treatment the vet advised putting the cattery under 'short-term lockdown' while other tests were carried out. This extended their time spent at Mount Noddy until they were fit enough to be adopted. The last Bengal, 'Fudge' was adopted by his foster family after falling in love with him.

The two, 4-month-old puppies 'Squash' and 'Pumpkin', a mix of Dalmatian/French bulldog/Chihuahua had never experienced life outside the kitchen. They spent seven weeks at the Centre and gained confidence as they were introduced to new places and people. They were adopted by two neighbours and enjoy walks together.

Our AWO also coordinates the placement of 'working cats', cats that have had little or no human interaction. These cats thrive on farms and stable yards, where a barn provides shelter, and they are given a regular supply of food.



'Fudge'



'Squash'



working cats

2024 Challenges

Despite the successes, the year was not without its challenges. Vet waiting times increased, and although we now have a vet on-site, we were still dependent on the vet practice having the capacity to provide a vet. This meant that animals stayed a little longer at Mount Noddy than we aim for, while they waited to be neutered, receive dental surgery or other non-urgent procedures carried out.

We continued to see an increase in the number of dogs with bite history or dogs that showed aggressive behaviours in the home, and their owners no longer able to cope with the behaviour. During the year, we strived to take in as many of these dogs as was safe and we had capacity in the kennels.

There are many reasons why dogs show aggressive behaviours, and it is a natural way for dogs to communicate to let others know that they're feeling threatened. However, with some dogs, often due to a past negative experience/s, they feel their only option is to use aggression.

On intake, our vet examines dogs to see if there is an underlying health condition causing the aggression or whether medication might help manage the dog's aggression as part of a rehabilitation plan. In many cases during the year, we successfully identified the cause of the behaviour and with patience and consistency, successfully implemented a safety and behavioural plan that resulted in many dogs being safe to rehome.

Unfortunately, in some cases, where the dog's aggression posed a significant risk to others, and the dog's quality of life was severely comprised, euthanasia was considered the most humane option and sadly this is reflected in the number of dogs euthanased during the year.

2. Charity Retail Shops

Our four charity shops raise vital funds for the animal centre and 100% of the profit from the shop sales goes towards the operating costs of Mount Noddy. Despite the hard work of our small staff team and volunteers although we generated a turnover of £483,567 (2023: £535,966) with the increase in costs and lack of quality donated stock to sell, our profit was significantly reduced to £90,739 from a profit of £160,034 in 2023. Our profit was also impacted by a noticeable drop in "rag" prices, the amount paid for items of clothing donated that aren't fit for sale that are sold in bulk to textile merchants.

Our preloved clothes help to promote the slow fashion movement that encourage people to consider their clothing purchases and the impact they have on the world. Preloved clothing has become increasingly popular which is good news for environment. However, the growing popularity on selling online through Vinted and Depop has resulted in better clothing items being sold, rather than donated, for us to sell in our shops. This trend has led to a decline in the quality and quantity of donations and impacted on the shop income.

3. Governance and Management

We are extremely grateful to the trustees who volunteered their time and skills during the year. After a review of the skill mix of the remaining trustees, we embarked on a recruitment campaign to expand the trustee board and during the year four new trustees were recruited. Unfortunately, due to changes in their personal circumstances, two of the newly recruited trustees resigned during year. The year ended with six trustees.

At the beginning of the year the Animal Centre Manager returned from maternity leave.

4. Volunteers, Fundraising and Public Awareness

Our staff teams at Mount Noddy and our charity shops are small and without the support of volunteers, we would not be able to make the positive impact on animal welfare we have without their contribution of time and skills. We are fortunate to have had over 70 volunteers to assist across the animal centre, charity shops, foster carers, annual dog show and fundraising.

Our Behaviour and Welfare team held two workshops for our volunteers. The workshops focused on dog behaviour, interactions and positive training methods. We received positive feedback from the workshop: *'It was nice to have something put on for volunteers. Useful for work at Mount noddy and with our own dog'. 'Lovely, friendly time, learnt a lot and will take home and action!'* *"Best course I attended in a while!"*



The Stables Dog Grooming generously volunteered their time and skills to give some of our lovely rescues their pre adoption grooms! Throughout 'Teddy' and 'Tiny' (poodles) time at the Centre the groomers maintained their coats and the long coat of our handsome boy Ted.

Jo Jones professional pet photographer volunteers her time taking photographs of our animals and she donated £750, the proceeds of her charity Calendar to the Centre.

Our own Mount Noddy staff and staff from The Stubbington Ark walked thirty-six miles to each other's Centres to raise funds for our respective animals. Our team raised £890 and lots of sore feet!

We hosted Corporate Volunteer Days for five companies: Amazon shipping, National RSPCA, Pet Plan insurance, Southern Water and Waterhaven Place with team numbers varying from five to eighteen. They helped the Centre by carrying out a range of tasks from relocating tons of sand to create a path in the small copse behind the cattery; clearing the wildlife pond; weeding and clearing leaves in the agility paddock; clearing out the storage sheds; and, making up bags of treats to sell at Christmas fairs. Time was set aside during the day to meet the animals.

"I cannot thank Mount Noddy enough for organising such a welcoming and enlightening volunteering day for my team and me. The day was thoughtfully structured into three parts: first, a labour-intensive task; second, a meet-and-greet with the animals; and third, a creative session making fun toys for the cats. Every member of the team left feeling fulfilled and inspired, eager to return and make a difference again."

We are grateful to our Community Partner, Pets at Home at Bognor who once again provided the Centre with pallets of pet food and funds generated in store through participating in events such as Santa Paws in the build-up to Christmas and Easter.

Companies and members of the public generously donated animal food, toys, bedding and equipment and responded to our Christmas appeal to fill a box around the Christmas tree.



Our thanks to Dunelm who invited their customers to bring some magic and love to our animals on Christmas Day. We are also grateful to Tesco Community Project in Chichester who donated tasty treats and food and, to individuals, community groups who donated food and treat and raised funds on our behalf.

In September we held NoddyFest our fun dog show at Mount Noddy and welcomed over 802 people and too many dogs to count! With the help of our sponsors, the day raised over £5,000. The 1st winners of the 18 classes qualified for entry into the final class of the action-packed day,

'Top Dog of the Day' judged by Bruce Fogle, vet and best-selling author on pet care and President of Mount Noddy Animal Centre.

'Skye', a 6-year-old, Retriever mix, won the Rescue class and went on to win the top prize of the day. On accepting the 'Top Dog of the Day Trophy', Skye's owner said: *"There were so many lovely dogs today we can't believe we've won. We fell in love with Skye when we first met her and are the proudest Mum and Dad today."*

'Skye' is a former Mount Noddy rescue dog (not known to the judge at the time she won) was adopted earlier in the year. When she first arrived at the Centre her health had been neglected, she was very overweight, had bad teeth and an ear infection. 'Skye' had been brought over from Greece during the Covid lockdown period when demand for young dogs outstripped availability in the UK. Post lockdown, Skye's owners returned to work, and she was left for 11 hours each day. Eventually she was given to a couple who had to relinquish her due to their own poor health and she came to the Centre to be rehomed.

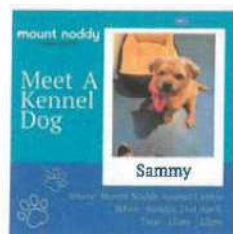


The Agility Paddock attracted a lot of attention, and thirty-nine dogs took part in the 'Fastest time around the Agility Course'.

Our grateful thanks to all the individuals who donated money during the year and to our funders during the year: Audrey Emma Lamb Charitable Trust; Animal Friends; David Hunt Foundation, The Barry Green Memorial Fund, The Calypso Browning Trust; Eleanor Grace Foundation; Neighbourly; Patrica Routledge Foundation and Sussex Community Foundation.

During the year we increased the media coverage of animals needing homes through regular posts on our social media platforms, print and television. We were on ITV 'Good Morning Britain' and the evening news on more than one occasion highlighting specific issues and animals needing homes.

We increased public awareness of our work with articles in magazines, monthly 'Cattery' mornings and 'meet the kennel dog' sessions, pet advice and other announcements.



RSPCA SUSSEX WEST BRANCH TRUSTEES' REPORT CONTINUED

Financial review

We are very grateful to funders, individuals, community groups and organisations that financially supported our animal welfare work during the year and to individuals who remembered animals in need at Mount Noddy Animal Centre in their Wills and generously left us £46,271 in legacies (2023: £165,990).

The financial statements cover the activities of charity:

Income for the year £942,976 (2023: £1,031,141)
Expenditure £1,427,896 (2023: £1,282,121)

There is an operating loss of £484,920 at the end of the year, a 93% increase on the loss of £250,979 in 2023.

The value of the generous donation of our volunteers' time is not incorporated into the financial statements. If it were, it would be a considerable sum.

Total funds at 31st December 2024 are £7,428,925 (2023: £8,003,656). The total funds, £7.4m (7,414,690 unrestricted and £14,235 restricted), are mostly of fixed assets £4,921,292 rather than liquid assets, made up of:

Investment rental properties valuations £3,374,625m, the rental income from the investment properties contribute towards the operating costs of Mount Noddy Animal Centre. The trustees have the option to sell one or more of the properties to raise funds. The five small commercial properties and three residential flats have tenancy agreements terminating at different times and as the buildings are interlinked, it would be difficult to sell them separately. The rental income is a sustainable source of income contributing each year to the operating costs of the animal centre. If in the future, the trustees decided to sell the properties for development an alternative recurring source of income would need to be secured.

Freehold of Mount Noddy of £1,546,667m, the freehold of Mount Noddy Animal Centre and the field of dreams. The retention of the Animal Centre is essential to being able to deliver our charitable objectives, therefore disposing of the centre to raise funds, is not a viable option.

The only readily available funds to the charity are cash and 'cash equivalents' i.e. the bank balances, debtors and funds invested.

Reserves policy

The charity maintains reserves to cover the impact of unforeseen events, to meet its financial obligations and to set aside funds for future development and/or, to meet future commitments. We remain mindful that our reserves are vital. In addition to maintaining cashflows, we have known capital projects which will prove our reserves essential in 2025.

We established an unrestricted reserve level of £750,000 to cover the continuing liabilities arising from four shop leases, employment of staff and the animals in our care, in the unlikely event of winding down the charity's activities. This represents six months expenditure, which is in line with Charity Commission guidelines. With increasing costs, we will review our reserve's policy and work towards increasing the level from six to nine to twelve months, to ensure the policy remains in the charity's best interest in delivering its charitable objectives.

The restricted fund of £14,235 is for Long Term Conditions; to cover commitments the branch has made to animal adopters to either fund or contribute to future veterinary care. These are

conditions that had been identified by our vets at time of adoption, that might require treatment in the future and would not be covered by insurance.

The trustees have wide powers of investment governed and restricted by the Royal Society for the Prevention of Cruelty to Animals Investment Act 1958.

The trustees undertook a review of the charity's approach to investments and its investment policy to ensure the charity's reserves produce the best financial return, within an acceptable level of risk. The objective to generate income towards the operating costs and achieve capital growth over the medium to long term. Funds that may be required in the short term, continue to be held in cash on an IT platform across more than one bank to spread the risk, with a mix of instant access to funds maturing within 18 months. The remainder of cash funds are invested in a bespoke investment portfolio of stock and shares spread across medium risk funds and are managed by Rowan Dartington, investment management company. This approach will enable the charity to fund development initiatives and smooth out flows in our income while ensuring the maximum amount of funds are spent on achieving our charitable purpose.

Despite the large operating loss and increased expenditure, the trustees consider that the investment objectives of safeguarding its assets and maintaining an appropriate amount of liquidity to meet short term needs have been met.

PLANS FOR THE FUTURE

In planning our activities for the year, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit – running a Charity (PB2)'. Once again, in 2025, animal welfare will continue to be at the heart of everything we do:

- We will support the National Society's Inspectorate in their work, funding veterinary treatment and providing emergency accommodation for mistreated or abandoned animals in our geographic area.
- We will increase the number of animals and pet owners supported through our animal welfare outreach programme.
- We will transfer the assets of the charity to the new, Charity Incorporated Organisation (CIO), rebrand and enter into a Partnership Agreement with the National Society.
- We will employ our own vet and maximise the use of the veterinary suite facilities at the animal centre.
- We will develop a three-year Strategic Plan.
- We will identify efficiency savings and new sustainable income streams and work towards a balanced operational budget.

RSPCA Sussex West Branch is a registered charity, currently structured as an unincorporated charitable association but in the process of becoming an incorporated charity. The charity operates as a self-funded, separate registered Branch of the National RSPCA, subject to its rules for Branches (as updated 2012).

The trustees are responsible for the governance, income generation, financial management and the strategic direction of the charity. The trustees are constituted as a corporate body and consist of 5–10 elected RSPCA members. The trustees volunteer their time and skills and do not receive remuneration for their involvement.

New trustees are recruited through RSPCA Branch membership; charity volunteer websites; local volunteer bureau and networking. Candidates for election as trustee must be nominated in writing by at least two eligible Branch members. Eligible candidates are elected by a majority of Branch members present and voting at the Annual General Meeting (AGM). Candidates must have been members of the RSPCA Branch for three clear months prior to nomination. Members of the Trustee Board are elected to serve until the next AGM, unless their term of office is ended at an earlier date. The Trustee Board can co-opt up to three trustees and they serve until the next AGM, when they must stand down and if Branch members, may stand for election.

New trustees were inducted into the Branch, its policies and procedures; the RSPCA Guidance for Branch trustees; Branch rules; trustees' roles and responsibilities and given a copy of the Charity Commission's 'The Essential Trustee – What you Need to Know' leaflet. The trustees held regular meetings during the year either face to face or virtually. Meetings were minuted and decisions impacting the day-to-day running were delegated for action to the Animal Centre Manager and the Shops' Senior Manager and their respective staff teams.

Risks


The trustees reviewed the risks, that the charity faces covering operational and financial aspects, and has systems in place to mitigate these risks. The trustees have considered the major risks to which the charity is exposed and have taken steps to mitigate them. For example:

- The financial challenge: we face the ongoing challenge of year-on-year increased costs without being dependent on legacy income which has decreased over the last three years. The charity has robust financial management functions and internal financial control and closely monitors its financial position.
- Change in the National Society rebranding: the costs involved in adopting the new RSPCA brand. Branches can apply to the National Society for a contribution towards the cost.
- Risks that arise from health & safety of staff, volunteers, adopters, and visitors: The Branch adheres to RSPCA policies and guidelines and Health and Safety law and best practice. The charity has an external provider for health & safety advice and appropriate insurance in place to protect property, buildings, employment, and public liability.
- Compliance risks arising from non-compliance with statutory legislation and licensing requirements: The trustees and senior management team are aware of their statutory and legal responsibilities. The annual licensing requirements are regularly revisited and reviewed to ensure compliance with both RSPCA Licensing and other statutory requirements.
- Risk of not being able to find suitable homes for the large, long stay dogs: We publicise through the media their plight and will continue to do all we can to find them their perfect match homes. This has an impact on the number of new dogs we can take in. There is also a financial risk arising from the ongoing cost of the long stay dogs at the Centre.
- Reputational risk: As the charity shares the RSPCA brand with other RSPCA branches and the national partner RSPCA, it is outside the 'gift' of the trustees alone to mitigate all potential aspects of reputational risk.

Remuneration policy

The trustees are ultimately responsible for setting remuneration levels for senior management and other key staff positions and the task is delegated to the Finance & Property Sub Committee. In deciding the band levels of pay, the following factors are taken into consideration: the potential impact of loss of key staff therefore the retention of good staff is considered essential; ability to attract the right calibre of staff and in this respect, salaries are benchmarked against similar organisations as well as local market pay rates, national minimum and living wage requirements are also key parameters together with the Branch's ability to pay in the longer term.

The Trustees' report was approved by the Board of Trustees.


Nicholas Cockram, Chair
Date:

**RSPCA SUSSEX WEST BRANCH
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the charity and the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- 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 trustees are responsible for keeping sufficient 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 (Accounts 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF RSPCA SUSSEX WEST BRANCH

Opinion

We have audited the financial statements of RSPCA Sussex West Branch (the 'charity') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Charities Act 2011

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF RSPCA SUSSEX WEST BRANCH

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF RSPCA SUSSEX WEST BRANCH

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

From discussion with management and those charged with governance information about the entity is documented to assess the activity within the organisation. We discuss management's assessment of risk in respect of irregularities, fraud and going concern.

Based on these discussions and our own assessments we determined that the key risk areas were income recognition in respect of cut off issues and management override concerning the size of the organisation.

We set financial statement materiality level based on the level of income. As a not for profit organisation raising income is its primary focus which is why income was used to determine the level of materiality. Our overall assessment of risk was used to determine performance materiality at an appropriate level.

Substantive audit tests were designed after assessing and performing walkthrough tests. The walkthrough testing confirmed documented systems which have been designed to act as a preventative measure against fraud and error which appear to be operating as documented. Substantive testing tested a sample of the population, representative of the population, to identify errors. The testing did not identify any material misstatements in areas tested.

Audit substantive tests concluded no material errors over the key risk areas of income recognition and management override.

The audit considers the organisation is not exposed to material risk of error as a result of assessing laws and regulations that are appropriate to the organisation.

Management assessed there is no going concern risk. The audit undertook a review of budgets, management accounts and the review of board minutes and came to the same conclusion as management.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
RSPCA SUSSEX WEST BRANCH**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Section 144 of Charities Act 2011 and regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

P J Underwood

Paul Underwood FCCA (Senior Statutory Auditor)
for and on behalf of MC Audit Limited
Chartered Accountants
Statutory Auditors
Station House
North Street
Havant
Hampshire
PO9 1QU

Date: 19 June 2025

RSPCA SUSSEX WEST BRANCH

STATEMENT OF FINANCIAL ACTIVITIES - INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds	Restricted Funds	Designated Funds	Total 2024	Total 2023
		£	£	£	£	£
Income from:						
Donations and legacies	3	91,285			91,285	215,587
Grants & Trusts	3	12,350	14,250		26,600	34,135
Charitable activities:						
Adoption Fees		31,773			31,773	34,059
Other Trading Activities	4	513,341			513,341	551,150
Investments	5	279,977			279,977	196,210
Total Income		928,726	14,250	0	942,976	1,031,141
Expenditure on:						
Raising funds	6	423,762			423,762	397,122
Charitable activities						
Animal Centre	7	989,377	11,500	2,817	1,003,694	884,999
Total Resources Expended		1,413,139	11,500	2,817	1,427,456	1,282,121
Net income / exp before other gains / losses		(484,413)	2,750	(2,817)	(484,480)	(250,979)
Net gains/(losses) on investments	11	(89,812)			(89,812)	(121,124)
Impairment Losses	13	0			0	(3,336,216)
Net income/(expenditure)		(574,225)	2,750	(2,817)	(574,292)	(3,708,320)
Transfers between funds re Capital Expenditure		25,349	(23,750)	(1,599)	0	0
Net movement in funds		(548,876)	(21,000)	(4,416)	(574,292)	(3,708,320)
Reconciliation of funds:						
Total funds brought forward @ 1 January 2024		7,964,005	35,235	4,416	8,003,656	11,711,976
Total funds carried forward @ 31st December 2024		7,415,130	14,235	0	7,429,365	8,003,656

RSPCA SUSSEX WEST BRANCH

BALANCE SHEET
AS @ 31ST DECEMBER 2024

	Notes	<u>2024</u>		<u>2023</u>	
		£	£	£	£
Fixed Assets					
Tangible Assets	13		1,708,913		1,828,672
Intangible Assets	14		7,077		9,017
Investment Properties	15		<u>3,374,625</u>		<u>3,433,025</u>
			5,090,614		5,270,713
Current Assets					
Stocks	16		14,961		5,306
Debtors	17		100,559		192,587
Investments	18		2,343,118		2,523,191
Cash @ Bank & in Hand			<u>70,796</u>		<u>201,983</u>
			2,529,434		2,923,066
Creditors: Amounts falling due within one year	19		<u>(190,683)</u>		<u>(190,123)</u>
Net Current Assets			2,338,751		2,732,943
Total Assets less Current Liabilities			<u>7,429,365</u>		<u>8,003,656</u>
Creditors: Amounts falling due in more than one year			0		0
Net Assets			<u>7,429,365</u>		<u>8,003,656</u>
Income Funds					
Restricted Funds	20		14,235		35,235
<u>Unrestricted Funds</u>					
Designated Funds	21		0		4,416
General Unrestricted Funds			<u>7,415,130</u>		7,964,005
			7,415,130		7,968,421
	22		<u>7,429,365</u>		<u>8,003,656</u>

The Financial statements were approved by the Trustees on

20th May 2025

M Falloon

N Cockram

RSPCA SUSSEX WEST BRANCH

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	<u>2024</u>		<u>2023</u>	
		£	£	£	£
Cash flows from Operating Activities					
Cash generated from / (absorbed by) operations	27		(533,977)		(39,690)
Investing Activities					
Purchase of Tangible Fixed Assets		(25,848)		(33,491)	
Proceeds on Disposal of Tangible Fixed Assets		0		0	
Purchase of Intangible Fixed Assets		0		(10,000)	
Net Purchase of Investments		148,661		(855,642)	
Proceeds on Disposal of Investment Property Less Costs of Sale		0		0	
Proceeds on Disposal of other Investments		0		0	
Interest / Rental Income Received		279,977		196,210	
Net Cash Used in Investing Activities			402,791		(702,924)
Net Increase / (Decrease) in Cash & Cash Equivalents			(131,187)		(742,614)
Cash & Cash Equivalents @ 1st January 2024			201,983		944,597
Cash & Cash Equivalents @ 31st December 2024			70,796		201,983

1 Accounting Policies

RSPCA Sussex West Branch, (formerly RSPCA Sussex, Chichester & District Branch) is an unincorporated charity. The branch was formed in 1961 and became a registered charity on 29th January 1964.

1.1 Accounting Convention

The accounts have been prepared in accordance with the Charities Act 2011 and 'Accounting & Reporting by Charities - Statement of Recommended Practice' applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK & Republic of Ireland - FRS102 (as amended for accounting periods commencing from 1 Jan 2016).

The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities Regulations 2008 only to the extent required to provide a true & fair view. Any departure involves following the Statement of Recommended Practice for Charities applying FRS102, rather than the version of the Statement of Recommended Practice referred to in the Regulations, which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include investment properties at fair value.

The Principal accounting policies are set out below.

There are no material uncertainties about the Charity's ability to continue as a going concern

1.2 Charitable Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.3 Incoming Resources

Income is recognised and included in the accounts once the charity has entitlement to the funds & any performance conditions attached to the income have been met or are fully within the control of the charity, and there is sufficient certainty that receipt of the income is considered probable and the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of:

- The date on which the charity is aware that probate has been granted & the amount can be estimated reliably;
- The estate has been finalised and notification has been made by the executor(s) to the Centre that the distribution will be made; or
- When distribution is received from the Estate.

Receipt of a legacy, in whole or in 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 the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Goods donated for resale are included as income when they are sold.

Donated goods for ongoing use by the charity in carrying out its activities, are recognised as Tangible Fixed Assets with the corresponding gain recognised as income from donations.

Income received in advance of any service is deferred until the criteria for income recognition are met.

Income received in respect of rents from investment properties is recognised up to and including 31st December 2023.

.4 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

1.5 Fixed Assets

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets, less their residual values, over their useful lives. This is applied on the following bases:

Freehold Buildings	2.5% straight line basis
Redevelopment Costs	2.5% Reducing Balance Basis
Leasehold Buildings	Straight line over the lease term
Plant & Equipment	10% or 20% Reducing Balance basis (Dependant on life expectancy)
Freehold Land & Investment Property is not depreciated.	

Any gains or losses arising on disposal of fixed assets during the year is recognised as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/expenditure for the year.

Intangible fixed assets

Intangible fixed assets consist of a Website which is initially measured at cost and amortised over a period of five years.

1.6 Impairment of Fixed Assets

At each reporting end date, the charity reviews the carrying amount of its fixed assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Any impairment loss is recognised in net income / expenditure for the year.

1.7 Investment Properties

Investment Property, which is property held to earn rental income and / or for capital appreciation, is initially recognised at cost, which includes purchase cost and any directly attributable expenditure.

Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised as income / expenditure for the year.

Measurement is carried out professionally every five years, with inbetween years being reliably estimated by reference to property markets and transaction prices of similar properties within the area.

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price, less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and Cash Equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments, and bank overdrafts. Any Bank overdrafts would be shown within borrowings in current liabilities.

1.10 Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments' of FRS102 to all of its financial instruments

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statement, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic Financial Assets

Basic Financial Assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at the market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic Financial Liabilities

Basic Financial Liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of Financial Liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.13 Current asset Investments

Current asset investments consist of cash deposits held within a variety of institutions. Deposits are made for a minimum period of three months.

Interest is accrued on a daily basis and is recognised within the financial statements within the year to which the interest relates.

2 Critical Accounting Estimates and Judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates & 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 in 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.

RSPCA SUSSEX WEST BRANCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

	Unrestricted Funds	Restricted funds	2024	2023
3 Donations & Legacies				
Donations & Gifts	45,014		45,014	49,597
Legacies	46,271		46,271	165,990
	91,285	-	91,285	215,587
Grants & Trusts	12,350	14,250	26,600	34,135
	103,635	14,250	117,885	249,722
Legacies:				
Scutt	16,422		16,422	
Ainsworth	10,000		10,000	
Muir	6,855		6,855	11,612
Small	5,000		5,000	
Evan	3,000		3,000	
Allen	2,000		2,000	
Field	2,000		2,000	
Oliver	402		402	16,000
Madgwick				18,000
Zimmer				43,022
Cox				30,000
Scully				20,000
Hartnell				10,000
Mason				5,140
Eder				5,763
Other	592		592	6,452
	46,271		46,271	165,990
Grants & Trusts				
The Calypso Browning Trust		1,500	1,500	
Sussex Community Foundation		10,000	10,000	
The Eleanor Grace Foundation	1,000		1,000	
Patricia Routledge Foundation	2,000		2,000	
Animal Friends		2,750	2,750	
Neighbourly Dertas	850		850	
Rose Animal Welfare Trust	5,000		5,000	
David Hunt Foundation	2,000		2,000	
Audrey Emma Lamb Charitable Trust	1,000		1,000	
The Barry Green Memorial Fund	500		500	
Friends of Godstone			-	21,000
Newman Charitable Trust			-	5,135
Boltini Trust			-	5,000
Von Schenk Burkhar			-	2,000
Michael & Shirley Hunt Trust			-	1,000
	12,350	14,250	26,600	34,135
4 Other Trading Activities			2024	2023
Fundraising Activities			10,618	7,445
Sale of Goods - Charity Shops			483,567	535,966
Sale of Goods & Services - Rehoming Centre			19,156	7,739
			513,341	551,150

RSPCA SUSSEX WEST BRANCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

5	Investments	<u>2024</u>	<u>2023</u>
	Rental Income	157,208	154,343
	Interest Received	122,770	41,866
		<u>279,977</u>	<u>196,210</u>
6	Raising Funds	<u>2024</u>	<u>2023</u>
	Trading Costs		
	Operating Charity Shops	175,356	174,538
	Staff Costs	206,944	190,621
	Depreciation	4,117	4,124
	Share of Support & Governance Costs (see note 8)	5,971	6,648
	Total trading costs	<u>392,388</u>	<u>375,932</u>
	Investment Property Costs	31,374	21,190
		<u>423,762</u>	<u>397,122</u>
7	Charitable Activities	<u>2024</u>	<u>2023</u>
	Staff Costs	532,143	417,390
	Depreciation Animal Centre	143,431	143,094
	Light & Heat	22,706	34,719
	Rates, Water & Refuse	10,184	9,738
	Repairs & Renewals	22,365	53,062
	Insurance	6,292	4,635
	Veterinary Fees, Drugs & Food	159,567	115,874
	Equipment & Consumables	24,772	20,507
	Goods for Resale / Fundraising Costs	33,624	40,805
	Office Costs	18,252	16,709
	Motor Expenses	1,155	2,650
	Legal & Professional	17,989	13,402
	Disallowable VAT	5,244	5,766
		<u>997,723</u>	<u>878,351</u>
	Share of Support costs (see note 8)	1,471	1,501
	Share of Governance Costs (see note 8)	4,500	5,148
		<u>1,003,694</u>	<u>884,999</u>
	Analysis by Fund		
	Unrestricted Funds - General	989,377	881,359
	Unrestricted Designated Funds	2,817	-
	Restricted Funds	11,500	3,640
		<u>1,003,694</u>	<u>884,999</u>

RSPCA SUSSEX WEST BRANCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

8	Support & Governance Costs	<u>SUPPORT</u> <u>Costs</u>	<u>GOVERNANCE</u> <u>Costs</u>	<u>2024</u>	<u>2023</u>
	Miscellaneous Expenses	2,942		2,942	2,843
	Audit Fees		9,000	9,000	10,295
	Loss on Disposal of Fixed Assets	-		-	158
		<u>2,942</u>	<u>9,000</u>	<u>11,942</u>	<u>13,296</u>
	<i>Analysed between:</i>				
	Trading	1,471	4,500	5,971	6,648
	Charitable Activities	1,471	4,500	5,971	6,648
		<u>2,942</u>	<u>9,000</u>	<u>11,942</u>	<u>13,296</u>

9 Trustees

None of the trustees, have received any remuneration or benefits from the charity during the year.

10 Employees

Number of Employees

The average number of employees during the year was:

<u>2024</u>	<u>2023</u>
<u>34</u>	<u>31</u>

Employment costs

Wages, Salaries & Pensions

690,563 584,393

Social Security Costs

46,132 19,386

736,695 603,778

There were no employees whose annual remuneration was £60,000 or more. There was an average of 26 Full Time Equivalents in the year. (2023: 25)

RSPCA SUSSEX WEST BRANCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

11 Net Gains / (Losses) on investments	<u>2024</u>	<u>2023</u>
Net Profit / Loss on Sale of Investment Property	0	0
Revaluation of Investment Property	(58,400)	(159,975)
Investment Gains	(31,412)	38,851
Total Net Gains / (Losses) on investments	<u>(89,812)</u>	<u>(121,124)</u>

12 Taxation

The Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988, or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Tangible Fixed Assets

	<u>Freehold Land & Buildings</u>	<u>Leasehold Land & Buildings</u>	<u>Plant & Equipment</u>	<u>Total</u>
Cost				
B/f @ 1st January 2024	2,073,844	41,242	196,599	2,311,685
Additions	1,053	0	24,795	25,848
Disposals / Write offs	0	0	0	0
C/f @ 31st December 2024	<u>2,074,898</u>	<u>41,242</u>	<u>221,394</u>	<u>2,337,533</u>
Depreciation charged in the year				
B/f @ 1st January 2024	403,844	28,866	50,302	483,012
Depreciation charged in the year	124,387	4,117	17,104	145,608
Eliminated in respect of Disposals / Write Offs	0	0	0	0
C/f @ 31st December 2024	<u>528,231</u>	<u>32,983</u>	<u>67,406</u>	<u>628,620</u>
Carrying Value				
As @ 1st January 2024	<u>1,670,000</u>	<u>12,376</u>	<u>146,296</u>	<u>1,828,672</u>
As @ 31st December 2024	<u>1,546,667</u>	<u>8,259</u>	<u>153,988</u>	<u>1,708,913</u>

14 Intangible Fixed Assets

	<u>Website</u>
Cost	
B/f @ 1st January 2024	10,000
Additions	0
C/f @ 31st December 2024	<u>10,000</u>
Amortisation	
B/f @ 1st January 2024	983
Amortisation	1,940
C/f @ 31st December 2024	<u>2,923</u>
Carrying Value	
As @ 1st January 2024	<u>9,017</u>
As @ 31st December 2024	<u>7,077</u>

RSPCA SUSSEX WEST BRANCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

15	Investment Property		
	<i>Fair Value</i>	<u>2024</u>	<u>2023</u>
	As @ 1st January	3,433,025	3,593,000
	Net Gains / Losses through Fair Value Adjustments	<u>(58,400)</u>	<u>(159,975)</u>
	As @ 31st December 2024	<u>3,374,625</u>	<u>3,433,025</u>
<p>Investment Property comprises a portfolio of residential and commercial properties in South West London. For the year end 2024, the fair value of the property has been arrived at on an open market value basis by reference to market evidence of transaction prices for similar properties.</p>			
16	Stock	<u>2024</u>	<u>2023</u>
	Charity Equipment, Shop & Consumable Stock	4,448	1,846
	Veterinary Stock	<u>10,513</u>	<u>3,460</u>
		<u>14,961</u>	<u>5,306</u>
17	Debtors	<u>2024</u>	<u>2023</u>
	<i>Amounts Falling Due within one year:</i>		
	Other Debtors	33,680	37,905
	Prepayments & Accrued Income	<u>66,879</u>	<u>154,682</u>
		<u>100,559</u>	<u>192,587</u>
18	Investments	<u>2024</u>	<u>2023</u>
	Cash Equivalents on deposit	2,343,118	2,523,191
19	Creditors: Amounts Due within one year	<u>2024</u>	<u>2023</u>
	Other Taxation & Social Security	12,034	9,472
	Accruals & Deferred Income	39,533	42,703
	Trade Creditors	86,240	85,072
	Other Creditors	<u>52,876</u>	<u>52,876</u>
		<u>190,683</u>	<u>190,123</u>

20	<i>Restricted Funds</i>	Balance as @ 1st January 2024 £	Incoming Resources £	Resources Expended £	Transfers £	Balance as @ 31st December 2024 £
	Long Term Conditions Fund	14,235				14,235
	Agility Paddock & Equipment Fund	21,000			(21,000)	0
	Community Outreach Project	0	11,500	(11,500)		0
	Isolation Dog Paddock	0	2,750		(2,750)	0
		<u>35,235</u>	<u>14,250</u>	<u>(11,500)</u>	<u>(23,750)</u>	<u>14,235</u>

The Long Term Conditions (LTC) reserve is to cover commitments made to either fund or part fund the veterinary care of adopted animals whose potential future need was identified by our vet at the time of adoption and therefore not eligible to be covered by insurance as it was a pre-existing condition.

The Community Outreach Project was set up to increase the role of the Animal Welfare Officer from part-time to full-time. Grants were received from The Sussex Community Fund and The Calypso Browning Trust towards this.

A grant was received from Animal Friends to resurface the Isolation Dog Paddock.

21	<i>Designated Funds</i>	Balance as @ 1st January 2024 £	Incoming Resources £	Resources Expended £	Transfers £	Balance as @ 31st December 2024 £
	Veterinary Suite Dental Equipment	4,416		(2,817)	(1,599)	0
		<u>4,416</u>	<u>0</u>	<u>(2,817)</u>	<u>(1,599)</u>	<u>0</u>

The Veterinary Suite Dental Fund was set up in 2022 by the trustees to purchase dental equipment for the new Veterinary Suite. With the project being complete, the remaining fund has been transferred back into the main unrestricted fund.

22	<i>Analysis of Net Assets between Funds</i>	Unrestricted Funds	Restricted Funds	Designated Funds	Total 2024	2023
	<i>Fund Balances as at 31st December 2024 are represented by:</i>					
	Tangible Assets	1,708,913	0	0	1,708,913	1,828,672
	Investment Properties	3,374,625	0	0	3,374,625	3,433,025
	Current Assets / (Liabilities)	2,331,592	14,235	0	2,345,827	2,741,960
		<u>7,415,130</u>	<u>14,235</u>	<u>0</u>	<u>7,429,365</u>	<u>8,003,656</u>

Note: Tangible assets & Investment Properties include the value of properties and are not liquid funds.

23 Operating Lease Commitments

At the reporting end date, the charity had outstanding lease commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	<u>2024</u>	<u>2023</u>
Within One Year	73,867	96,200
Between 2 & 5 years	101,833	167,700
In Over 5 years	<u>0</u>	<u>8,000</u>
	<u>175,700</u>	<u>271,900</u>

Operating lease commitments comprise four shop leases with monthly rents of £1750 (4 months remaining), £2183 (22 months remaining), £2083 (8 months remaining), and £2000 (52 months remaining).

24 Remuneration of Key management personnel

	<u>2024</u>	<u>2023</u>
Remuneration of key management personnel is as follows:	157,314	88,271

Key Management Personnel include the Animal Centre Manager, Operations Manager, Kennels & Cattery Managers, & Behaviourist.

25 Related Party Transactions

There have been no related party transactions during 2024. (2023: No Related Party Transactions.)

26 Contingent Assets

There are legacies in the pipeline, but it is too early to quantify the value of these. They are therefore not included in the balance sheet at the year end.

RSPCA SUSSEX WEST BRANCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

27	Cash Generated from Operations	<u>2024</u>	<u>2023</u>
	Surplus / (Deficit) for the year	(574,292)	(3,708,320)
	<i>Adjustments for:</i>		
	Investment Income recognised in statement of Financial Activities	(279,977)	(196,210)
	Profit / Loss on Disposal of Tagible Fixed Assets	0	157
	Loss on Disposal of Investment Property	0	0
	Fair Value Gains & Losses on Investment Properties	58,400	159,975
	Fair Value Gains & Losses on Investments	31,412	121,124
	Depreciation of Tangible Fixed Assets	145,608	146,235
	Amortisation of Intangible Fixed Assets	1,940	983
	Impairment of Tangible Fixed Assets	0	3,336,216
	<i>Movements in Working Capital:</i>		
	Increase in Stocks	(9,655)	317
	Decrease in Debtors	92,027	104,842
	Increase in creditors	559	(5,010)
	Cash Generated from / (Absorbed by) Operations	<u>(533,977)</u>	<u>(39,690)</u>

RSPCA Sussex West Branch

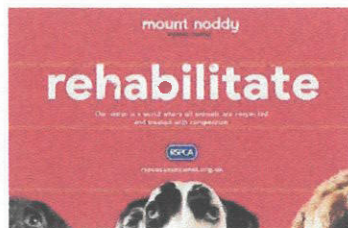
England & Wales - Charity number 206300

Accounts



Sussex West Branch
Registered Charity No. 206300

Trustees' Report and Annual Accounts 2023



**RSPCA SUSSEX WEST BRANCH
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**RSPCA SUSSEX WEST BRANCH
LEGAL AND ADMINISTRATIVE INFORMATION**

Register charity no.	206300	
Registered office	Mount Noddy Animal Centre Blackmill Lane Eartham Chichester West Sussex PO18 0LL	
Independent Auditor	Morris Crocker Station House North Street Havant PO9 1QU	
Bankers	Barclays Bank Plc 74/75 East Street Chichester West Sussex P019 1HT	
Investment Managers	Rowan Dartington Temple Point Redcliffe Way Bristol, BS1 6NL	
Trustees		
Nicholas Cockram	Chair	
Maureen Falloon	Treasurer	
Isabel Glenister	Branch Secretary	resigned 27/6/2023
Paul Marshall		
Fleur O'Kelly		resigned 31/12/2023
Claire Penhallurick	Interim Branch Secretary	
Alexandra Faye		
Rachel Mills		resigned 15/2/2023
Deborah Cropanese		appointed 28/2/2023
Mike Carter		resigned 25/7/2023
		appointed 26/9/2023
		deceased 6/4/2024
Selina Knight	Branch Secretary	appointed 26/3/2024
Laurie Church		appointed 26/3/2024
Mark Richardson		appointed 7/4/2024
Management Personnel		
Animal Centre Manager		Susan Botherway
Animal Centre Operation's Manager		Kirsty Watling
Behaviorist & Animal Welfare Advisor		Sarah Carden
Cattery Supervisor		Shel Cash
Kennel Supervisor		Ellie Hills
Senior Shops' Manager		Debbie Husband

**RSPCA SUSSEX WEST BRANCH
TRUSTEES' REPORT**

WELCOME FROM NICHOLAS COCKRAM, CHAIR

I am delighted to share some of the success stories we achieved during 2023. However, the year has not been without its challenges. The significant cost of living increase has had an impact on pet welfare. We received an increase in owners needing to rehome their pets due to higher costs associated with owning and caring for a cat or dog.

Following the announcement about restrictions being placed on American XL Bully type dogs in England, we have seen and experienced the problems and stress caused through banning dogs based on the way they look and their size. We share the priority on public safety but believe the focus should change from dogs to the owners, promoting responsible dog ownership and breeding to tackle the problem. The publicity associated with the ban and increased costs in pet care has influenced public perception of large dogs and we experienced a drop in the number of people wanting to adopt a large dog, resulting in several large dogs remaining in our care.

We are also seeing more complex cases of dogs which require longer and more specialist behaviour intervention and training plans. We know the increase of difficult behaviours is here to stay, and we are adapting accordingly, to ensure we can provide the dogs coming into our care with what they need to thrive, even if it means a prolonged stay with us. We now have two, full-time Behaviour and Animal Welfare Advisors at Mount Noddy to enable us to rehabilitate these dogs and achieve a happy life, post rescue for them.

The impact we have achieved during the year would not be possible without our dedicated staff at the animal centre and our charity shops, volunteers, supporters and funders, who continue to show their commitment to animal welfare in our Branch area. On behalf of my fellow trustees, we thank you.



Nicholas Cockram

RSPCA SUSSEX WEST BRANCH TRUSTEES' REPORT CONTINUED

OUR OBJECTIVES AND PRINCIPAL ACTIVITIES

The object of the charity is to promote kindness and good care and prevent or suppress cruelty to animals by all lawful means with reference to the geographic area of the Branch, in accordance with the policies of the National Society.

In planning our activities for the year, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit – running a Charity (PB2).

ACHIEVEMENTS AND PERFORMANCE IN 2023

To ensure activities remained focused on our charitable aims and continued to deliver public benefit, the trustees monitored organisational performance against our adopted strategic aims:

- to support the Society's Inspectorate in their work, funding veterinary treatment and emergency accommodation for mistreated and abandoned animals.
- to accept stray and owned animals for rehabilitating and rehoming; and ensure healthy, rehomeable animals are never euthanised.
- to carry out an animal welfare community outreach programme throughout our geographic area.
- to increase awareness of the work of the Branch and Mount Noddy Animal Centre.
- to maximise and diversify income streams and ensure the financial sustainability of our branch in the medium to long term.

During the year, our four main areas of activity remained: 1. Mount Noddy Animal Centre 2. Charity Shop Retail 3. Governance & Management and 4. Fundraising and Public Awareness.

1. Mount Noddy Animal Centre

Our Impact

At Mount Noddy Animal Centre we rescue, rehabilitate, and rehome cats and dogs. We are a fear-free certified animal shelter, all our animal care team and support staff are fear free certified meaning they are educated to reduce fear and anxiety for the animals and avoid any triggers which may cause undue stress. We are committed to only using positive, up to date ethical training methods.

At the beginning of 2023, we had 79 animals in our care and during the year, took in 381 animals (62 dogs and 319 cats) compared to 361 animals in 2022, (55 dogs and 306 cats). During 2023, 348 animals were adopted, 8 transferred out to other centres for adoption, 14 were reunited with their owners, 5 died and sadly 35 (14 dogs and 21 cats) were euthanised due to poor health and on the recommendation of our vets. Many animals come into our care in a very poor health condition after years of neglect and or abuse. Animal welfare is always at the forefront of our actions, and we look at the animal's quality of life when having to make difficult decisions with our vets and sadly, when the prognosis is poor, rather than continue with interventions, euthanasia is the kindest outcome, giving them a peaceful and dignified end to their suffering. At the end of the year, we had 50 animals remaining in our care (at Mount Noddy and in foster care homes), waiting to find their forever homes.

We have an open intake policy and are committed to taking in all cats and dogs in need of our help. Unlike many other animal shelters, we do not discriminate on breed or behavior history, when taking in unwanted animals. We support our local RSPCA Inspectors by taking in and providing veterinary care, rehabilitation and rehoming for cats and dogs suffering from neglect and abuse. We also take in pets whose owners suffer ill health, financial difficulties or die and lost animals taking proactive steps to reunite them with their owners.

**RSPCA SUSSEX WEST BRANCH
TRUSTEES' REPORT CONTINUED**

We assess each cat and dog upon arrival and treat each one as individuals, spending time understanding their temperament and behaviour, before creating personalised training plans for them. On arrival, all animals are given a full health check by a vet. Blood tests are taken to identify any underlying health conditions, vaccinations, micro-chipping and neutering and a very high number, require dental work and other surgical intervention. Above all, the focus of our small, skilled staff team at Mount Noddy Animal Centre is the welfare of cats and dogs who find themselves in an animal shelter, is to treat them with compassion and for them to feel loved and safe, to be able to put their trust in people again.

Happy Tails

Belle a 3-year-old labrador and beam a 4-year-old poodle, came to us when their owners were not able to cope with their behaviour around their other dogs. Beam was very excitable and loved to come out and meet the team, go for walks and hang out in the office whilst Belle was much more nervous of people. They were not bonded, and it was clear from their interactions that they needed different types of home environments, so a decision was made to rehome them separately. Prior to coming into the centre, Beam hadn't received much training or experience of the outside world, so everything was new to him, and he loved learning new things. The team worked hard on building his confidence in new environments and his interactions with other dogs. Beam was at the centre only about 8 weeks before being adopted by a wonderful couple who were looking for a smart poodle to join them on their adventures. They spent a month coming to visit him, getting him used to their car and learning about his behaviour programme. He now has a poodle friend he goes on walks with exploring the Chiltern Hill.



Belle found a lovely home with a couple who already had another labrador. Before the final adoption day, they spent 3 months travelling to the centre once or twice a week to build a bond with her and make sure she was happy and comfortable with them and Jasper their dog. Jasper was so friendly towards Belle from the start, and it gave her confidence to settle into her new home and to be open to new experiences. Her new family said: *"Belle has come out of her shell so much since she first came home and has become such a lovely part of the family. She loves sleeping on the sofa and cuddling everyone she can. She always loves cuddles and won't leave anyone alone until she gets them! She has had a lot of new things this year, we went on holiday at the end of July, and she had a brilliant time with lots of beach walks and dog ice cream! She quickly found a love for the chilled-out lifestyle of living by the sea and having lots of walks in new places. We hope you are all well and thank you for working with us to get Belle where she is now."*



Belle the golden lab and Jasper the yellow lab

RSPCA SUSSEX WEST BRANCH
TRUSTEES' REPORT CONTINUED



Margaret, an older Chihuahua was found wandering around Tangmere and was almost hit by a car, before a member of the public caught her and brought her to our centre. When she arrived, she was very itchy, her coat was matted, her teeth were rotten, she was underweight, she had a problem with her hips and suspected neurological problems. We treated her itchy skin, de-matted her coat, x-rayed her hips and due to the extent of dental decay removed all her teeth and put her on pain relief medication. She wasn't microchipped, and while she received treatment, we carried out searches to try and contact her owner but were unable to find them. Margaret adapted well to the loss of her teeth and started to put on weight, the itchy skin recovered as did her coat and she moved from the kennels to a foster home. During the 8 weeks with her foster family, she made friends with the animals

that lived there and really made herself at home. She was adopted in by a lovely woman with 2 other Chihuahua's and she settled in well to enjoy her twilight days. Her foster mum said: *"Margaret was such a pleasure to foster, and she settled nicely into our family home. I am so happy that she has now found her forever home and is enjoying her new life with her new family. Fostering her was such a positive experience for the whole family."*

Freddie came into us from the vets, he was found as a stray and hadn't been microchipped. He had a large abscess on his face that was removed, and we started him on antibiotics. He was a very sweet boy who luckily



didn't object to us cleaning his face 3 times a day with an iodine solution. He was with us for 18 weeks, to allow a full recovery and as he started to feel better, he became frustrated being in his cat pen. To keep him mentally stimulated a training plan was created that included target training which he responded well to and learning new things. Freddie was adopted by a lovely couple who lived in a rural location where he could explore safely. His new family said: *"Freddie has settled in and is a dream lad – we love him."*

Sophie, young female cat was found abandoned in a flat after the tenant's had moved out. When she first arrived at the centre Sophie was timid and was nervous of meeting new people but the longer, she was in our care the safer and more comfortable she felt a cheeky and affectionate girl emerged.



Since being adopted, Sophie has landed on all four paws and has brought her new family lots of happiness, the second chance they have given her has done the same in return. Sophie's story is like many other nervous cats who come into our care and are often overlooked by adopters who want a lap cat from day one. Giving cats like Sophie not only food and a cosy bed but time, love, space and patience, can change not only the cat's life but their new owner. Sophie's adopter said: *"Sophie is settling in well now, after a shaky start. Bless her, she is still very timid but is such a sweet-natured girl."*

**RSPCA SUSSEX WEST BRANCH
TRUSTEES' REPORT CONTINUED**

Monty's owner died and his family were unable to offer him a home. He was very stressed in his cat pen and hid when our cattery staff cleaned his pen and fed him. Monty was grieving the loss of his owner and overwhelmed by his new environment. After a full health and welfare assessment, to help ease his stress levels he was put on a 7-day plan that included a behaviour drug, an enrichment plan and moved to the quietest area of the cattery. Monty was allocated consistent animal care assistants who spent time sitting quietly with him in his pen, or reading to him and allowed him to initiate any direct contact when it was the right time for him. The enrichment



plan enabled him to display his natural behaviours safely and helped reduce his stress levels. His confidence increased over the 12 week's he was at the centre to the point he wanted to be stroked and cuddled and was soon adopted.

Hydrotherapy suite

Sam our hydrotherapist had a busy year increasing the number of dogs who benefitted from hydrotherapy treatment. As well as our Mount Noddy dogs, she took on referrals from local vets. Having this facility on site has

been great for our resident animals as we've seen a lot of cases of hip and elbow dysplasia, and Sam has enriched their stay with us and improved their health.

Phoebe a 2-year-old Cocker-Poo, Phoebe showed signs of noise reactivity and had become overly sensitive to her surroundings, finding more and more situations uncomfortable. Phoebe's owners took her to a behaviourist for anxiety treatment. The behaviourist recognised that pain might be the root cause of the reactions and advised them to see a vet, who diagnosed a chronic cruciate ligament injury. After 3 months of physiotherapy treatment to reduce the swelling, the physio recommended incorporating hydrotherapy into her weekly rehabilitation programme, as a safe and controlled method to build the muscle loss without further injury. Phoebe's vet referred her to the centre for sessions with Sam. Her owners said: *"Phoebe shows signs of being much calmer in situations which were becoming impossible for her before. She is more confident around other dogs and keen for them to chase her again! She has shown lots of improvement in her posture, she is now walking and running evenly on all 4 legs, the hydrotherapy treatment has been so effective, building her muscle mass back up".*



Phoebe



Rolo



**RSPCA SUSSEX WEST BRANCH
TRUSTEES' REPORT CONTINUED**

Veterinary suite at Mount Noddy

In the Spring we appointed a Registered Vet Nurse (RVN) to manage the new, fully equipped vet suite at the centre. She set up the new equipment and worked with the Animal Centre Manager to write and implement the veterinary policies and procedures and delivered staff training to the animal care team, upskilling them in veterinary handling, drug management and nutrition. We were successful with a funding grant to purchase the equipment that included a blood analysis machine to run our own tests onsite, saving money and time. Our external vets, assisted by our RVN, began small surgical procedures onsite, neuters for resident animals and animals in the community who were assisted through our Outreach programme. A routine was soon established, one day for consultations, included new in-take animal health checks, first vaccinations, pre-homing checks and microchipping and on other days, small surgical procedures, sedations for blood tests, de-matting and dental surgery. The benefits of having our own onsite veterinary facilities have been numerous and aided the recovery time of our cats and dogs with reduced stress levels. They no longer had to be transported offsite to the veterinary practice, they remained with a familiar handler throughout the procedure and have returned to their own familiar, comfortable cat pen or kennel at the end of the procedure. Follow up checks onsite has resulted in animals being ready earlier to go up for adoption rather than wait for appointments at the veterinary practice.

Lolly, came to us in a terrible condition. She was very matted and in a lot of pain and this was affecting her behaviour. She was very stressed in the cattery and so was moved into one of the outdoor pens to keep her away from other cats and give her a little more space. She was de-matted by the vet and afterwards her behaviour improved considerably. She became friendlier to the team and was eating and grooming well.



Lolly



Ness



puppy being hand reared

Ness - we received a call from our vets about a stray dog with very sore skin; she was so terrified; they were unable to get close enough to treat her. Our Behaviour and Welfare Advisor went out to assess her and back at Mount Noddy we started the slow process of building up a positive association with handling. Our RVN took the lead on gaining her trust with the view of being able to sedate her to assess her medical needs. Ness was introduced to reward-based training to desensitize her to handling and injections. The RVN, Behaviour team and animal care assistant worked as a team over two months with her being checked through the bars of her kennel and having her ears, teeth and skin checked. Once Ness was comfortable being injected, she was booked to have her ears assessed and cleaned and neutered whilst under anaesthetic.

Behavioral / dog training

Our Behaviourist started puppy classes onsite, however the types of cases that came forward for puppy classes were more complex behaviours and not suited to a group session, so an alternative it was decided to offer more 1:1 behaviour consults.

**RSPCA SUSSEX WEST BRANCH
TRUSTEES' REPORT CONTINUED**

Bailey, Bethany the owner and Bailey started 121 'Noddy life skills' specifically around Bailey's loose lead walking and encouraged calm interactions with dogs. Bethany had previously been told by another trainer to use aversive equipment on Bailey which had had a negative effect. At the end of the sessions, she and her partner walked away with the knowledge and skills to implement a reward-based plan with great success. Bethany often comes up to buy treats and donated beds from our shop and updates us regularly on Bailey's progress.

Sam, a German Shepherd, had been abandoned in the home and not walked before being rescued. Sam was reactive to dogs and his new owner Emma, struggled to walk him down the road as he could be very strong on the lead. The 121-training plan was developed to change Sam's negative emotional response to other dogs, which had become established during his long stay in kennels. Using counterconditioning and desensitization he was slowly introduced to other dogs. Emma said: *"Sam has improved so much that he has recently been able to meet other dogs and even show relaxed play behaviour towards them!"*



Sam



Willow



Raven



Luna

Willow and Raven, 18-month-old Dobermans. We collected the two sisters from an older, blind man whose wife had died suddenly and had been the main carer of the dogs. Willow and Raven hadn't had any training or experience of the outside world and were very high energy and struggled to settle in kennels. We had been told that they were always together and at first, they were in a family kennel until a serious fight over food resources resulted in an injury to one of the dog's legs. After this, they were housed in separate kennels that were next door to each other making it easier to manage their behaviour. The animal care team worked on their impulse control, teaching them cues like wait, stay and leave and worked on loose-lead walking and engagement with their handler as they lacked focus on walks. Their rehabilitation plan also included calm handling in the kennel, off lead runs each day to help them decompress, and a consistent daily routine with consistent handlers. They were both rehomed, Raven with the help of Doberman Rescue UK and Europe, and Willow through Battersea Dogs and Cats Home.

Luna, 18 months' old, one of our long-stay dogs had come to us when her previous owners' circumstances changed, and she was left for 11 hours a day, and they couldn't make provision for her to be walked during the day. She had become destructive in the home, so they made the difficult decision to sign her over into our care. Although Luna was friendly with people and dogs, she hadn't had any training and struggled being walked on the lead, settling in a home environment and mouthed people when she got over aroused. She needed a lot of patience and guidance, and a rehabilitation plan was created to work on these behaviours so she could be safely rehomed. Luna also needed to work on being left alone once adopted. Her rehabilitation plan included loose lead walking, engagement around distractions to enable training and to reduce her mouthing by directing behaviours to more appropriate activities. She enjoyed the company of other dogs and went on group walks with other sociable dogs at the centre. The animal care team also spent time with her in her kennel making it feel a calm, safe place. Luna has made significant progress and is just waiting for her perfect match to come along to give her the second chance she so deserves.

RSPCA SUSSEX WEST BRANCH TRUSTEES' REPORT CONTINUED

Staff training and Continuing Professional Development (CDP)

With the centre activity increasing, the trustees made the decision to appoint a Kennel Supervisor and a Senior Management Team to support the Animal Centre Manager comprising of the Animal Operations Manager, Behaviour and Welfare Advisor and Cattery and Kennel Supervisors.

During the year one of our Animal Care Assistants was awarded an MSc in Clinical Animal Behaviour. She joined our Behaviour and Welfare Advisor (BWA), strengthening the behaviour team so that we can take on more challenging cases and offer more support to owners needing help. She also applied her knowledge gained from her MSc study to devise a 'complex case management score' for monitoring the animal's welfare at the centre. The score is designed to identify the context, motivation and emotions behind each problem behaviour and assess their rehomingability.



Marie, BWA and Roo

The BWAs participated in webinars on subjects including separation related behaviours, the blurred lines between behaviour and training and post adoption support. They also attended the annual PACT and APBC conferences and used this to develop our in-house dog training, upskilling the staff. Advanced Cat Behaviour training was also created to ensure the same level of skill is held by those in the cattery, alongside other resources to help the team with their yearly CPD.

Our Animal Welfare Officer, AWO, worked closely with the inspectorate team in the local area and was invited to a training day working alongside the RSPCA Inspectors to develop her knowledge on dealing with conflict and diffusing difficult situations. She assisted the local RSPCA inspectorate and London Council officers on an illegal puppy farm raid in London. The branch helped by holding two of the dogs until they could be moved to a secure location. The dogs were part of a large ear-cropping ring, and the parent dogs were illegally imported from America. The owners were prosecuted at the end of the year and banned from keeping animals.

She also attended the London Animal Welfare Forum at Westminster to hear discussions on illegal breeding and puppy farms. This event was for Local Authorities, charities, police and other agencies and organisations who work within animal welfare and enforcement and provided an opportunity to network, share ideas and best practice. By developing these relationships and furthering her knowledge, we can take on challenging cases and support local authorities and charities, as well as the more vulnerable animals in our area.

Our cattery team were granted a scholarship with icatcare to take part in their Becoming a Cat Friendly Rehoming Centre Programme. The cattery team members engaged in weekly meetings and activities to develop their understanding and knowledge of cat behaviour and strategies to improve cats' welfare during their stay with us in the cattery.

Animal Welfare Outreach programme

In the Spring, 'kitten season' took off and carried on throughout the year with multiple litters requiring the care of our cattery team and foster carers who helped us raise litters throughout the year.

Korma, a young pregnant cat, with a multi-cat household of 5 cats including 2 pregnant cats. Korma was a young cat herself who was heavily pregnant. She gave birth at the centre to 5 kittens, sadly she rejected one of them, so our AWO was on hand to rear the kitten. After a week, the kitten was slowly reintroduced to Korma, and she took her kitten back and successfully reared it with the rest of the litter.

**RSPCA SUSSEX WEST BRANCH
TRUSTEES' REPORT CONTINUED**



Korma's kitten

3 of the 5 Schnauzer cross puppies

Puppies - Our AWO was contacted by a woman who has bought 2 male (un-neutered) dogs off the internet, and one of them had mated with her female Schnauzer. The Schnauzer went into labour, needed an emergency C-section and gave birth to 5 puppies. Our AWO supported the owner and her dog throughout the pregnancy and after the birth, so the puppies could stay in a home environment and did not have to come into the kennels. Once a week the AWO and RVN went and weighed and checked the puppies to make sure they were developing well and ensured the owner was able to manage. All the puppies were adopted to lovely families.

Shed and Sheeran, we received a call from a couple who had just moved into their new house and found 2 young cats living in the shed. Our AWO worked with the couple to get the cats into a feeding routine to enable her to trap them. She caught Shed and Sheeran straight away and found a third cat also living there who took a bit more coaxing to get. All three cats were re-sited to a farm where they could continue to live as outdoor cats under the security of an owner.



Shed & Sheeran



Jasper

Jasper, 6-year-old poodle. We had a call from the police who had found a man dead in his house with a badly matted Poodle by his side. The dog was in a very bad condition with a flea allergy and needed dental surgery to remove several rotten teeth. Jasper struggled in the kennel and spent a lot of time during the day with the Mount Noddy receptionist under the desk. During a busy Saturday a woman came in to drop off some donations and met Jasper in the reception. It was love at first sight for both and following a home check and other formalities she adopted him the following week.

2023 Challenges

It hasn't been a year without challenges. In October, the government announced its decision to add the American XL Bully to the banned breed list. Although the RSPCA opposed the ban and together with a coalition of animal charities called on the government to rethink the ban, once law we had to comply with it and support owners as best we could in going through the exemption process and must adhere to:

- o Neutered
- o Microchipped
- o Muzzled and onlead in public
- o Registered on the exempted dogs list
- o Have third party insurance

RSPCA SUSSEX WEST BRANCH TRUSTEES' REPORT CONTINUED

We offered behaviour and training advice, muzzle training and financial assistance with neutering. Our AWO and BWAs also supported owners to keep their dogs by carrying out home consultations and assessments and referring them to their local Dog Legislation Officer.

One knock-on effect of the ban is that we have struggled to rehome large breeds as the public opinion and perception of them has changed. At the end of 2023 we had 5 large dogs that have been at Mount Noddy for 12 months or more despite extensive media coverage to find them their forever homes. Other animal centres in different parts of the country where we would normally look to see if we could do an exchange with to reach a wider audience of potential adopters, all experienced the same problems. The cost-of-living crisis has also had an impact on this as larger dogs are generally more expensive to feed and keep, as well as having higher insurance and potentially more health issues with their hips and elbows.

The cost of living continues to impact animal owners in our branch area. We saw a rise in the uptake of neuter vouchers, we issued 35 vouchers in 2023 compared to 14 in 2022. We also experienced a seasonal drop in foster home availability for pregnant cats and kittens with people wanting to have windows and doors open during the warmer weather. At one point our cattery with 47 cat pens was almost exclusively full of pregnant cats and kittens.

2. Charity Retail Shops

Our four charity shops raised vital funds for the operation of the animal centre. Our small staff team and volunteers worked hard during the year and their efforts were rewarded, with the public responding to requests to donate goods for resale and the shops generated a turnover of £535,966 (2022: £584,349) and a net operating profit of £160,034 against a profit of £188,288 in 2022. 100% of the profit from the shops went towards the operating costs of Mount Noddy.

Our preloved clothes helped to promote the slow fashion movement that encouraged people to consider their clothing purchases and the impact they have on the world. With many more people choosing to buy preloved clothing we have had 'second hand isn't second best' campaigns in our shops.



This is the story of one of our customers, Cinderella: "I went to your Bognor shop to see if I could find me a nice party dress for my running club annual dinner. I found this dress – it fitted like a dream, royal blue running club colours, from Quiz, where I normally get my dresses, label on as new, £9. Also snapped up a handbag- £3 and a hair grip £50p. I had an amazing night last night for £12.50." We think Cinderella looked stunning!

Our thanks go to our shop managers and staff for their hard work and for the high standard of customer care they maintained and to our volunteers and for making it such a welcoming shopping experience for our customers.

3. Governance & Management

Our branch secretary relocated to Leicester and at the end of the year one of our long serving (15 years in total) trustees retired and tragically, their successor died suddenly. We are extremely grateful to the trustees who volunteered their time and skills and after a review of the skill mix of the remaining trustees, embarked on a recruitment campaign to expand the trustee board and at time of writing the report, three new trustees have joined the board. Our Animal Centre Manager went on maternity leave in July, and we welcomed her back after

**RSPCA SUSSEX WEST BRANCH
TRUSTEES' REPORT CONTINUED**

Christmas. During her absence, the Senior Management Team led the animal care team in the day- to-day operation of Mount Noddy Animal Centre.

4. Volunteers

Our staff teams at Mount Noddy and our charity shops are small and without the support of volunteers, we would not have been able to make the positive animal welfare impact we have without their contribution of time and skills.

To mark His Majesty the King's Coronation we took part in the 'Big Help Out' and a group of people volunteered to help clear the small copse and wildlife pond at the back of the centre.

We had several corporate volunteer teams from Edwards Ltd, Kreston Reeves, Southern Water and the Collins Group who helped on projects at Mount Noddy and were extremely grateful to the time and skills they contributed.



4. Fundraising and Public Awareness – Our income sources were: our charity shops; rehoming fees; investment property rental income; donations and legacies. To help us diversify our income to include trusts and foundations we appointed a self-employed fundraising consultant who raised £34,135 in grants for our animal welfare work. We are fortunate to have volunteers to assist with our fundraising, annual dog show and other activities that also provide an opportunity to raise public awareness of Mount Noddy Animal Centre.

We are grateful to our Community Partner, Pets at Home at Bognor who provided the centre with pallets of pet food and funds generated in store through participating in events such as Santa Paws in the build-up to Christmas and Easter.

We were fortunate to have individuals, community groups and organisations who raised funds on our behalf and or, donated food, treats and other items for the cats and dogs. St Margaret's Church, Earham held a pet service and kindly donated 50% of the collection to our centre. The service was well attended with a variety of animals and our own Mount Noddy ambassador dog 'Roo'.

We were delighted to receive from Wiley's, Bognor office a cheque for £850 raised by their staff from the Christmas raffle and 'Christmas jumper day'. They also donated bags of treats for our cats and dogs.



Christmas jumper day

From Ruffwear

Mary Puppins
Pet Pantry

from Lewmar

£400 Walberton
Garden Group

RSPCA SUSSEX WEST BRANCH TRUSTEES' REPORT CONTINUED

A Mount Noddy team of three, a trustee, Animal Centre Manager and supporter took part in the 5k run at Goodwood and raised £1,680.

We organised the fun Dog Show as part of the annual Lodsworth fete in May and provided judges for the Boxgrove Dog Show. Our own dog show was scheduled to take place in July at Mount Noddy but due to a heatwave, it had to be cancelled.

In December, we had a stall sponsored for us at the Petworth Christmas Fayre and provided information about animal welfare. The 'pop-up shop' sold over £300 natural animal treats, and enrichment from items that we stock at our Mount Noddy retail outlet. We launched a 'virtual Christmas tree' and shoe box appeal and the Christmas tree, generously donated by our President Bruce Fogle was surrounded by boxes full of animal treats in time for Christmas carols round the tree accompanied by the Slindon choir master and choir member.

We had regular media coverage during the year and Bruce, a regular contributor of articles to Sussex Life magazine helped us raise awareness about the plight of large, long stay dogs such as Figgy, looking for their forever homes. Figgy was also featured on Good Morning Great Britain tv show and other news stories.

Financial review

We went out to tender and appointed new auditors who have undertaken the 2023 audit. We are very grateful to funders, individuals, community groups and organisations that financially supported our animal welfare work

during the year and to individuals who remembered animals in need at Mount Noddy Animal Centre in their Wills and generously left us £165,990 in legacies (2022, £289,289).

The financial statements cover the activities of charity:

Income for the year £1,031,141 (2022: £1,175,920)

Expenditure £1,282,121 (2022: £1,111,009).

There is an overall deficit of £3,708,320 made up of:

£250,979 operating loss (2022: £95,269)

*£159,975 loss on revaluation @31/12/2023 of the investment property portfolio.

*£3,336,216 impairment loss on the valuation of the Animal Centre & adjoining land.

*These two losses are not realised losses as the properties haven't been sold but the reduction in value of assets has been recognised in line with the FRS, (Financial Reporting Standard) and must be shown in the final accounts.

The redevelopment costs of the Animal Centre resulted in carrying a higher than realisable value and therefore an impairment review has been carried out. Flude Commercial were commissioned to carry out a valuation and, in their opinion, the fair value snapshot value of £1,670,000m reflects the market at 31/12/2023.

The value of the generous donation of our volunteers' time is not incorporated into the financial statements. If it were, it would be a considerable sum.

Total funds at 31st December 2023 are £8,003,656 (2022: £11,711,976).

RSPCA SUSSEX WEST BRANCH TRUSTEES' REPORT CONTINUED

The total funds are just over £8m and most of the unrestricted reserves are fixed assets rather than liquid assets. The assets are made up of:

Investment rental properties valuations £3.593m, the rental income from the investment properties contribute towards the operating costs of Mount Noddy Animal Centre. The trustees have the option to sell one or more of the properties to raise funds. The five small commercial properties and three residential flats have tenancy agreements terminating at different times and as the buildings are interlinked, it would be difficult to sell them separately. The rental income is a sustainable source of income contributing each year to the operating costs of the animal centre. If in the future, the trustees decided to sell the properties for development an alternative recurring source of income would need to be secured.

Freehold of Mount Noddy of £1,670m, the freehold of Mount Noddy Animal Centre and the field of dreams. The retention of the Animal Centre is essential to being able to deliver our charitable objectives, therefore disposing of the centre to raise funds, is not a viable option.

The only readily available funds to the charity are cash and 'cash equivalents' i.e. the bank balances, debtors and funds invested.

Reserves policy

The charity maintains reserves to cover the impact of unforeseen events, to meet its financial obligations and to set aside funds for future development and/or, to meet future commitments.

We established an unrestricted reserve level of £700,000 in the general fund, to cover the continuing liabilities arising from four shop leases, employment of staff and the animals in our care, in the unlikely event of winding down the charity's activities. This represents six months expenditure, which is in line with Charity Commission guidelines. We will review our reserve's policy against the level of reserves held throughout the year, to ensure the policy remains in the charity's best interest.

The restricted fund of £16,850 is for Long Term Conditions; to cover commitments the branch has made to animal adopters to either fund or contribute to future veterinary care. These are conditions that had been identified by our vet at time of adoption, that might require treatment in the future and would not be covered by insurance. The trustees have wide powers of investment governed and restricted by the Royal Society for the Prevention of Cruelty to Animals Investment Act 1958.

The trustees undertook a review of the charity's approach to investments and its investment policy to ensure the charity's reserves produce the best financial return, within an acceptable level of risk. The objective to generate income towards the operating costs and achieve capital growth over the medium to long term. Funds that may be required in the short term, continue to be held in cash on an IT platform across more than one bank to spread the risk, with a mix of instant access to funds maturing within 18 months. The trustees decided to appoint Rowan Dartington to actively manage a bespoke investment portfolio of stocks and shares spread across medium risk funds. This approach will enable the charity to fund development initiatives and smooth out flows in our income while ensuring the maximum amount of funds are spent on achieving our charitable purpose.

Despite the uncertainty of the past year, the trustees consider that the investment objectives of safeguarding its assets and maintaining an appropriate amount of liquidity to meet short term needs have been met.

PLANS FOR THE FUTURE

In planning our activities for the year, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit – running a Charity (PB2)'. Once again, in 2024, animal welfare will continue to be at the heart of everything we do:

- We will support the National Society's Inspectorate in their work, funding veterinary treatment and providing emergency accommodation for mistreated or abandoned animals in our geographic area.
- We will develop our animal welfare community outreach programme throughout our geographic area to include working with food banks.
- We will accept strays and owned animals for rehabilitating and rehoming; and ensure healthy, rehomeable animals are never euthanised.
- We will change the charity's legal status to become a Charitable Incorporated Organisation (CIO).
- We will develop a three-year Strategic Plan.
- We will develop the continuing professional development opportunities for our staff.
- We will modernise our IT system.
- We will maximise and diversify our income streams, develop our charged for services and develop a new sustainable income stream

Structure, governance and management

RSPCA Sussex West Branch is a registered charity, structured as an unincorporated charitable association. The charity operates as a self-funded, separate registered Branch of the National RSPCA, subject to its rules for Branches (as updated 2012).

The trustees are responsible for the governance, income generation, financial management and the strategic direction of the charity. The trustees are constituted as a corporate body and consist of 5 –10 elected RSPCA members. The trustees volunteer their time and skills and do not receive remuneration for their involvement.

New trustees are recruited through RSPCA Branch membership; charity volunteer websites; local volunteer bureau and networking. Candidates for election as trustee must be nominated in writing by at least two eligible Branch members. Eligible candidates are elected by a majority of Branch members present and voting at the Annual General Meeting (AGM). Candidates must have been members of the RSPCA Branch for three clear months prior to nomination. Members of the Trustee Board are elected to serve until the next AGM, unless their term of office is ended at an earlier date. The Trustee Board can co-opt up to three trustees during the year and they serve until the next AGM, when they must stand down and if Branch members, may stand for election.

New trustees were inducted into the Branch, its policies and procedures; the RSPCA Guidance for Branch trustees; Branch rules; trustees' roles and responsibilities and given a copy of the Charity Commission's 'The Essential Trustee – What you Need to Know' leaflet. The trustees held regular meetings during the year either face to face or virtually. Meetings were minuted and decisions impacting the day-to-day running were delegated for action to the Animal Centre Manager and the Shops' Senior Manager and their respective staff

Risks

The trustees reviewed the risks, which the charity faces covering operational and financial aspects, and has systems in place to mitigate these risks. The trustees have considered the major risks to which the charity is exposed and have taken steps to mitigate them. For example:

- The ongoing financial challenge we face is to meet increased costs of operating Mount Noddy Animal Centre each year without being dependent on legacy income which has decreased over the last two years. The charity has robust financial management functions and internal financial controls.

**RSPCA SUSSEX WEST BRANCH
TRUSTEES' REPORT CONTINUED**

- Change of legal structure: the potential costs involved resulting from the change of legal structure for branches by the National RSPCA to change from Unincorporated Organisations to Charitable Incorporated Organisations (CIOs) and the costs associated with adopting the new RSPCA brand.
- Risks that arise from health & safety of staff, volunteers, adopters, and visitors. The Branch adheres to RSPCA policies and guidelines and Health and Safety law and best practice. The charity has an external provider for health & safety advice and support that includes staff training.
- Risk of not being able to find suitable homes for the large, long stay dogs. We publicised through the media their plight and will continue to do all we can to find them their perfect match homes. This has an impact on the number of new dogs we can take in. There is also a financial risk arising from the ongoing cost of the dogs at the centre.
- As the charity shares the RSPCA brand with other RSPCA branches and the national partner RSPCA, it is outside the 'gift' of the trustees alone to mitigate all potential aspects of reputational risk.

Remuneration policy

The trustees are ultimately responsible for setting remuneration levels for senior management and other key staff positions and the task is delegated to the Finance & Property Sub Committee. In deciding the band levels of pay, the following factors are taken into consideration: the potential impact of loss of key staff therefore the retention of good staff is considered essential; ability to attract the right calibre of staff and in this respect, salaries are benchmarked against similar organisations as well as local market pay rates, national minimum and living wage requirements are also key parameters together with the Branch's ability to pay in the longer term.

The Trustees' report was approved by the Board of Trustees.



Nicholas Cockram, Chair

Date

**RSPCA SUSSEX WEST BRANCH
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

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

The law applicable to charities in England and Wales requires the trustees 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 year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP.
- 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 trustees are responsible for keeping sufficient 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 (Accounts 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.

**RSPCA SUSSEX WEST BRANCH
REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
RSPCA SUSSEX WEST BRANCH**

Opinion

We have audited the financial statements of RSPCA Sussex West Branch (the 'charity') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**RSPCA SUSSEX WEST BRANCH
REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
RSPCA SUSSEX WEST BRANCH**

Opinions on other matters prescribed by the Charities Act 2011

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

From discussion with management and those charged with governance information about the entity is documented to assess the activity within the organisation. We discuss management's assessment of risk in respect of irregularities, fraud and going concern.

Based on these discussions and our own assessments we determined that the key risk areas were income recognition in respect of cut off issues and management override concerning the size of the organisation.

**RSPCA SUSSEX WEST BRANCH
REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
RSPCA SUSSEX WEST BRANCH**

We set financial statement materiality level based on the level of income. As a not for profit organisation raising income is its primary focus which is why income was used to determine the level of materiality. Our overall assessment of risk was used to determine performance materiality at an appropriate level.

Substantive audit tests were designed after assessing and performing walkthrough tests. The walkthrough testing confirmed documented systems which have been designed to act as a preventative measure against fraud and error which appear to be operating as documented. Substantive testing tested a sample of the population, representative of the population, to identify errors. The testing did not identify any material misstatements in areas tested.

Audit substantive tests concluded no material errors over the key risk areas of income recognition and management override.

The audit considers the organisation is not exposed to material risk of error as a result of assessing laws and regulations that are appropriate to the organisation.

Management assessed there is no going concern risk. The audit undertook a review of budgets, management accounts and the review of board minutes and came to the same conclusion as management.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Section 144 of Charities Act 2011 and regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Paul Underwood FCCA (Senior Statutory Auditor)
for and on behalf of Morris Crocker Limited
Chartered Accountants
Statutory Auditors
Station House
North Street
Havant
Hampshire
PO9 1QU



Date: 14 June 2024

RSPCA SUSSEX WEST BRANCH

STATEMENT OF FINANCIAL ACTIVITIES - INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds	Restricted Funds	Designated Funds	Total 2023	Total 2022
		£	£	£	£	£
Income from:						
Donations and legacies	3	215,587			215,587	359,558
Grants & Trusts	3	13,135	21,000		34,135	22,238
Government Covid-19 Grants		0			0	1,882
Charitable activities:						
Adoption Fees		34,059			34,059	21,320
Other Trading Activities	4	551,150			551,150	593,338
Investments	5	196,210			196,210	177,584
Total Income		1,010,141	21,000	0	1,031,141	1,175,920
Expenditure on:						
Raising funds	6	397,122			397,122	426,536
Charitable activities						
Animal Centre	7	881,359	3,640		884,999	684,473
Total Resources Expended		1,278,481	3,640	0	1,282,121	1,111,009
Net income / exp before other gains / losses		(268,339)	17,360	0	(250,979)	64,911
Net gains/(losses) on investments	11	(121,124)			(121,124)	(160,180)
Impairment Losses	13	(3,336,216)			(3,336,216)	0
Net income/(expenditure)		(3,725,680)	17,360	0	(3,708,320)	(95,269)
Transfers between funds re Capital Expenditure		23,721	(3,137)	(20,584)	0	0
Net movement in funds		(3,701,959)	14,223	(20,584)	(3,708,320)	(95,269)
Reconciliation of funds:						
Total funds brought forward @ 1 January 2023		11,665,964	21,012	25,000	11,711,976	11,807,245
Total funds carried forward @ 31st December 2023		7,964,005	35,235	4,416	8,003,656	11,711,976

RSPCA SUSSEX WEST BRANCH

BALANCE SHEET
AS @ 31ST DECEMBER 2023

	Notes	<u>2023</u>		<u>2022</u>	
		£	£	£	£
Fixed Assets					
Tangible Assets	13		1,828,672		5,277,788
Intangible Assets	14		9,017		0
Investment Properties	15		<u>3,433,025</u>		<u>3,593,000</u>
			5,270,713		8,870,788
Current Assets					
Stocks	16		5,306		5,623
Debtors	17		192,587		297,428
Investments	18		2,523,191		1,788,673
Cash @ Bank & in Hand			<u>201,983</u>		<u>944,597</u>
			2,923,066		3,036,321
Creditors: Amounts falling due within one year	19		<u>(190,123)</u>		<u>(195,133)</u>
Net Current Assets			2,732,943		2,841,188
Total Assets less Current Liabilities			8,003,656		11,711,976
Creditors: Amounts falling due within one year			0		0
Net Assets			8,003,656		11,711,976
Income Funds					
Restricted Funds	20		35,235		21,012
<u>Unrestricted Funds</u>					
Designated Funds	21		4,416		25,000
General Unrestricted Funds			<u>7,964,005</u>		11,665,964
			7,968,421		11,690,964
	22		<u>8,003,656</u>		<u>11,711,976</u>

The Financial statements were approved by the Trustees on 28th May 2024

M Falloon

N Cockram

RSPCA SUSSEX WEST BRANCH

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	<u>2023</u>		<u>2022</u>	
		£	£	£	£
Cash flows from Operating Activities					
Cash generated from / (absorbed by) operations	26		(39,690)		255,364
Investing Activities					
Purchase of Tangible Fixed Assets		(33,491)		(736,849)	
Proceeds on Disposal of Tangible Fixed Assets		0		6,001	
Purchase of Intangible Fixed Assets		(10,000)		0	
Net Purchase of Investments		(855,642)		0	
Proceeds on Disposal of Investment Property Less Costs of Sale		0		444,820	
Proceeds on Disposal of other Investments		0		578,625	
Interest / Rental Income Received		196,210		177,584	
Net Cash Used in Investing Activities			(702,924)		470,181
Net Increase / (Decrease) in Cash & Cash Equivalents			(742,614)		725,545
Cash & Cash Equivalents @ 1st January 2023			<u>944,597</u>		<u>219,052</u>
Cash & Cash Equivalents @ 31st December 2023			<u>201,983</u>		<u>944,597</u>

1 Accounting Policies

RSPCA Sussex West Branch, (formerly RSPCA Sussex, Chichester & District Branch) is an unincorporated charity. The branch was formed in 1961 and became a registered charity on 29th January 1964.

1.1 Accounting Convention

The accounts have been prepared in accordance with the Charities Act 2011 and 'Accounting & Reporting by Charities - Statement of Recommended Practice' applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK & Republic of Ireland - FRS102 (as amended for accounting periods commencing from 1 Jan 2016).

The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities Regulations 2008 only to the extent required to provide a true & fair view. Any departure involves following the Statement of Recommended Practice for Charities applying FRS102, rather than the version of the Statement of Recommended Practice referred to in the Regulations, which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include investment properties at fair value.

The Principal accounting policies are set out below.

There are no material uncertainties about the Charity's ability to continue as a going concern

1.2 Charitable Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.3 Incoming Resources

Income is recognised and included in the accounts once the charity has entitlement to the funds & any performance conditions attached to the income have been met or are fully within the control of the charity, and there is sufficient certainty that receipt of the income is considered probable and the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of:

- The date on which the charity is aware that probate has been granted & the amount can be estimated reliably;
- The estate has been finalised and notification has been made by the executor(s) to the Centre that the distribution will be made; or
- When distribution is received from the Estate.

Receipt of a legacy, in whole or in 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 the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Goods donated for resale are included as income when they are sold.

Donated goods for ongoing use by the charity in carrying out its activities, are recognised as Tangible Fixed Assets with the corresponding gain recognised as income from donations.

Income received in advance of any service is deferred until the criteria for income recognition are met.

Income received in respect of rents from investment properties is recognised up to and including 31st December 2023.

1.4 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

1.5 Fixed Assets

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets, less their residual values, over their useful lives. This is applied on the following bases:

Freehold Buildings	2.5% straight line basis
Redevelopment Costs	2.5% Reducing Balance Basis
Leasehold Buildings	Straight line over the lease term
Plant & Equipment	10% or 20% Reducing Balance basis (Dependant on life expectancy)
Freehold Land & Investment Property is not depreciated.	

Any gains or losses arising on disposal of fixed assets during the year is recognised as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/expenditure for the year.

Intangible fixed assets

Intangible fixed assets consist of a Website which is initially measured at cost and amortised over a period of five years.

1.6 Impairment of Fixed Assets

At each reporting end date, the charity reviews the carrying amount of its fixed assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Any impairment loss is recognised in net income / expenditure for the year.

1.7 Investment Properties

Investment Property, which is property held to earn rental income and / or for capital appreciation, is initially recognised at cost, which includes purchase cost and any directly attributable expenditure.

Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised as income / expenditure for the year.

Measurement is carried out professionally every five years, with inbetween years being reliably estimated by reference to property markets and transaction prices of similar properties within the area.

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price, less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and Cash Equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments, and bank overdrafts. Any Bank overdrafts would be shown within borrowings in current liabilities.

1.10 Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments' of FRS102 to all of its financial instruments

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statement, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic Financial Assets

Basic Financial Assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at the market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic Financial Liabilities

Basic Financial Liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of Financial Liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.13 Current asset investments

Current asset investments consist of cash deposits held within a variety of institutions. Deposits are made for a minimum period of three months.

Interest is accrued on a daily basis and is recognised within the financial statements within the year to which the interest relates.

2 Critical Accounting Estimates and Judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates & 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 in 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.

RSPCA SUSSEX WEST BRANCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

	Unrestricted Funds	Restricted funds	<u>2023</u>	<u>2022</u>
3 Donations & Legacies				
Donations & Gifts	49,597		49,597	70,269
Legacies	165,990		165,990	289,289
	215,587	-	215,587	359,558
Grants & Trusts	13,135	21,000	34,135	22,238
Government Covid-19 Grants				1,882
	228,722	21,000	249,722	383,678

(Note: 2022 Income has been split to separate Grant & Trust income from Donations & Gifts.)

Legacies:

Madgwick	18,000		18,000	
Zimmer	43,022		43,022	
Cox	30,000		30,000	
Scully	20,000		20,000	
Hartnell	10,000		10,000	
Mason	5,140		5,140	
Hanmore	3,000		3,000	
Hyatt	2,000		2,000	
Bailey	1,000		1,000	
Muir	11,612		11,612	133,888
Oliver	16,000		16,000	65,000
Eder	5,763		5,763	39,958
Kimberley				5,092
Evans				6,000
Pemberton				29,557
Buck				5,225
Other	452		452	4,569
	165,990		165,990	289,289

Grants & Trusts

Newman Charitable Trust	5,135		5,135	
Bolfini Trust	5,000		5,000	
Von Schenk Burkhar	2,000		2,000	
Friends of Godstone	-	21,000	21,000	
Michael & Shirley Hunt Trust	1,000		1,000	
Pets @ Home Veterinary Equipment Grant				21,738
Lennox Trust				500
Covid Grants				1,882
	13,135	21,000	34,135	24,120

4 Other Trading Activities

	<u>2023</u>	<u>2022</u>
Fundraising Activities	7,445	5,667
Sale of Goods - Charity Shops	535,966	584,349
Sale of Goods & Services - Rehoming Centre	7,739	3,322
	551,150	593,338

RSPCA SUSSEX WEST BRANCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

5	Investments	<u>2023</u>	<u>2022</u>
	Rental Income	154,343	161,725
	Interest Received	41,866	15,859
		<u>196,210</u>	<u>177,584</u>
6	Raising Funds	<u>2023</u>	<u>2022</u>
	<u>Trading Costs</u>		
	Operating Charity Shops	174,538	186,607
	Staff Costs	190,621	203,351
	Depreciation	4,124	4,163
	Share of Support & Governance Costs (see note 8)	6,648	1,940
	Total trading costs	<u>375,932</u>	<u>396,061</u>
	Investment Property Costs	21,190	30,475
		<u>397,122</u>	<u>426,536</u>
7	Charitable Activities	<u>2023</u>	<u>2022</u>
	Staff Costs	417,390	291,138
	Depreciation Animal Centre	143,094	136,318
	Light & Heat	34,719	35,951
	Rates, Water & Refuse	9,738	10,238
	Repairs & Renewals	53,062	11,085
	Insurance	4,635	3,636
	Veterinary Fees, Drugs & Food	115,874	100,885
	Equipment & Consumables	20,507	10,625
	Goods for Resale / Fundraising Costs	40,805	34,964
	Office Costs	16,709	9,370
	Motor Expenses	2,650	2,342
	Legal & Professional	13,402	16,320
	Disallowable VAT	5,766	14,233
		<u>878,351</u>	<u>677,105</u>
	Share of Support costs (see note 8)	1,501	1,788
	Share of Governance Costs (see note 8)	5,148	5,580
		<u>884,999</u>	<u>684,473</u>
	Analysis by Fund		
	Unrestricted Funds - General	881,359	683,856
	Restricted Funds	3,640	617
		<u>884,999</u>	<u>684,473</u>

RSPCA SUSSEX WEST BRANCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

8	Support & Governance Costs	<u>Support Costs</u>	<u>Governance Costs</u>	<u>2023</u>	<u>2022</u>
	Miscellaneous Expenses	2,843		2,843	3,576
	Audit Fees		10,295	10,295	11,160
	Loss on Disposal of Fixed Assets	158		158	(5,428)
		<u>3,001</u>	<u>10,295</u>	<u>13,296</u>	<u>9,308</u>
	<i>Analysed between:</i>				
	Trading	1,501	5,148	6,648	1,940
	Charitable Activities	1,501	5,148	6,648	7,368
		<u>3,001</u>	<u>10,295</u>	<u>13,296</u>	<u>9,308</u>

9 Trustees

None of the trustees, have received any remuneration or benefits from the charity during the year.

10 Employees

Number of Employees

The average number of employees during the year was:

<u>2023</u>	<u>2022</u>
<u>31</u>	<u>28</u>

Employment costs

Wages & Salaries

Social Security Costs

584,393	474,365
19,386	18,442
<u>603,778</u>	<u>492,807</u>

There were no employees whose annual remuneration was £60,000 or more. There was an average of 25 Full Time Equivalents in the year. (2022: 21)

11 Net Gains / (Losses) on investments

Net Profit / Loss on Sale of Investment Property

Revaluation of Investment Property

Revaluation of Investments

Total Net Gains / (Losses) on investments

<u>2023</u>	<u>2022</u>
0	(80,180)
(159,975)	(80,000)
38,851	
<u>(121,124)</u>	<u>(160,180)</u>

12 Taxation

The Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988, or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Tangible Fixed Assets

	<u>Freehold Land & Buildings</u>	<u>Leasehold Land & Buildings</u>	<u>Plant & Equipment</u>	<u>Total</u>
Cost				
B/f @ 1st January 2023	5,407,623	41,242	165,832	5,614,697
Additions	2,437	0	31,054	33,491
Disposals / Write offs	0	0	(287)	(287)
Impairment Losses *	(3,336,216)			(3,336,216)
C/f @ 31st December 2023	<u>2,073,844</u>	<u>41,242</u>	<u>196,599</u>	<u>2,311,685</u>
Depreciation charged in the year				
B/f @ 1st January 2023	278,049	24,742	34,118	336,908
Depreciation charged in the year	125,795	4,124	16,315	146,235
Eliminated in respect of Disposals / Write Offs	0	0	(130)	(130)
C/f @ 31st December 2023	<u>403,844</u>	<u>28,866</u>	<u>50,302</u>	<u>483,012</u>
Carrying Value				
As @ 1st January 2023	<u>5,129,574</u>	<u>16,500</u>	<u>131,714</u>	<u>5,277,789</u>
As @ 31st December 2023	<u>1,670,000</u>	<u>12,376</u>	<u>146,296</u>	<u>1,828,672</u>
Profit / Loss on Disposal				
Consideration received			0	0
Cost			287	287
Depreciation			(130)	(130)
Net Profit / Loss on Disposal			<u>(157)</u>	<u>(157)</u>

* Freehold land and Buildings included the cost of a development project to extend and improve the Animal Centre. Extensive development costs resulted in the carrying value being significantly higher than the realisable value, and therefore an impairment review has been carried out.

14 Intangible Fixed Assets

	<u>Website</u>
Cost	
B/f @ 1st January 2023	0
Additions	10,000
C/f @ 31st December 2023	<u>10,000</u>
Amortisation	
B/f @ 1st January 2023	0
Amortisation	983
C/f @ 31st December 2023	<u>983</u>
Carrying Value	
As @ 1st January 2023	0
As @ 31st December 2023	<u>9,017</u>

RSPCA SUSSEX WEST BRANCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

15 Investment Property

<i>Fair Value</i>	<u>2023</u>	<u>2022</u>
As @ 1st January	3,593,000	4,198,000
Sales in the Year to 31st December	0	(525,000)
Net Gains / Losses through Fair Value Adjustments	<u>(159,975)</u>	<u>(80,000)</u>
As @ 31st December 2023	<u>3,433,025</u>	<u>3,593,000</u>

Investment Property comprises a portfolio of residential and commercial properties in South West London. For the year end 2023, the fair value of the property has been arrived at on an open market value basis by reference to market evidence of transaction prices for similar properties.

16 Stock

	<u>2023</u>	<u>2022</u>
Charity Equipment & Consumable Stock	5,306	5,623
	<u>5,306</u>	<u>5,623</u>

17 Debtors

	<u>2023</u>	<u>2022</u>
<i>Amounts Falling Due within one year:</i>		
Other Debtors	37,905	42,660
Prepayments & Accrued Income	154,682	254,768
	<u>192,587</u>	<u>297,428</u>

18 Investments

	<u>2023</u>	<u>2022</u>
Cash Equivalents on deposit	2,523,191	1,788,673

19 Creditors: Amounts Due within one year

	<u>2023</u>	<u>2022</u>
Other Taxation & Social Security	9,472	13,265
Accruals & Deferred Income	42,703	52,441
Trade Creditors	85,072	26,552
Other Creditors	52,876	102,875
	<u>190,123</u>	<u>195,133</u>

RSPCA SUSSEX WEST BRANCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

20	<i>Restricted Funds</i>	Balance as @ 1st January 2023 £	Incoming Resources £	Resources Expended £	Transfers £	Balance as @ 31st December 2023 £
	Long Term Conditions Fund	16,850		(2,615)		14,235
	Veterinary Equipment Fund	4,162		(4,187)	25	0
	Agility Paddock & Equipment Fund		21,000			21,000
		<u>21,012</u>	<u>21,000</u>	<u>(6,802)</u>	<u>25</u>	<u>35,235</u>

The Long Term Conditions (LTC) reserve is to cover commitments made to either fund or part fund the veterinary care of adopted animals whose potential future need was identified by our vet at the time of adoption and therefore not eligible to be covered by insurance as it was a pre-existing condition.

The Veterinary Equipment Fund Represented a Grant received to purchase veterinary equipment for the Centre's Vet Suite. This spend was completed during the year, £25 balance coming from unrestricted reserves.

The Agility Paddock & Equipment Fund represents a grant received to prepare the site and purchase agility equipment to be used by the dogs at the Centre for Rehab and Enrichment purposes.

21	<i>Designated Funds</i>	Balance as @ 1st January 2023 £	Incoming Resources £	Resources Expended £	Transfers £	Balance as @ 31st December 2023 £
	Veterinary Suite Dental Equipment	25,000		(20,584)		4,416
		<u>25,000</u>	<u>0</u>	<u>(20,584)</u>	<u>0</u>	<u>4,416</u>

The Veterinary Suite Dental Fund was set up in 2022 by the trustees to purchase dental equipment for the new Veterinary Suite.

22	<i>Analysis of Net Assets between Funds</i>	Unrestricted Funds	Restricted Funds	Designated Funds	Total 2023	2022
	<i>Fund Balances as at 31st December 2023 are represented by:</i>					
	Tangible Assets	1,828,672	0	0	1,828,672	5,277,788
	Investment Properties	3,433,025	0	0	3,433,025	3,593,000
	Current Assets / (Liabilities)	2,702,309	35,235	4,416	2,741,960	2,841,188
		<u>7,964,005</u>	<u>35,235</u>	<u>4,416</u>	<u>8,003,656</u>	<u>11,711,976</u>

The assets are in excess of eight million. The majority is made up from the Mount Noddy Animal Centre £1,670,000 and the valuation of the investment rental properties £3,593,000, rather than immediate liquid assets.

RSPCA SUSSEX WEST BRANCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

23 Operating Lease Commitments

At the reporting end date, the charity had outstanding lease commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	<u>2023</u>	<u>2022</u>
Within One Year	96,200	96,200
Between 2 & 5 years	167,700	239,900
In Over 5 years	<u>8,000</u>	<u>6,000</u>
	<u>271,900</u>	<u>342,100</u>

Operating lease commitments comprise four leases with monthly rents of £1750 (16 months remaining), £2183 (34 months remaining), £2083 (20 months remaining), and £2000 (64 months remaining).

24 Remuneration of Key management personnel

2023 2022

Remuneration of key management personnel is as follows: 88,271 42,071

The Centre Manager took Maternity Leave from July 2023, returning to work in January 2024. Statutory Maternity Pay was remunerated during this time.

The Operation's Manager deputised during this period and an SMT was appointed. This comprised of a Behaviourist, Animal Advisor, Cattery & Kennel Supervisors.

25 Related Party Transactions

There have been no related party transactions during 2023. (2022: No Related Party Transactions.)

RSPCA Sussex West Branch

England & Wales - Charity number 206300

Accounts

Charity Registration No. 206300

RSPCA SUSSEX WEST BRANCH

**ANNUAL REPORT AND
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31 DECEMBER 2022**

RSPCA SUSSEX WEST BRANCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

M Falloon
P Marshall
N Cockram
F O'Kelly
I Glenister
A Faye
C Penhallurick
D Cropanese

(Appointed 28 February
2023)

Charity number

206300

Principal address

Mount Noddy Animal Centre
Blackmill Lane
Eartham
Chichester
West Sussex
PO18 0LL

Auditor

Watling & Hirst Limited
Cawley Place
15 Cawley Road
Chichester
West Sussex
PO19 1UZ

RSPCA SUSSEX WEST BRANCH

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RSPCA SUSSEX WEST BRANCH

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2022

Welcome from Nicholas Cockram Chair:

July 2nd was our 'Red Letter Day', a celebration attended by over 100 people to officially re-open Mount Noddy Animal Centre after 14 months of being a building site!

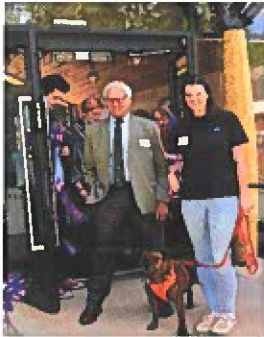
Practical completion was February 28th when the centre was formally handed back to us by the construction company. During March, staff familiarised themselves with operating the state-of-the-art equipment and it wasn't long before the new 47 cat pens and 27 kennels were occupied.

Our vision was to create a flagship animal rehoming centre with the highest standards of welfare and accommodation, based on the latest animal science. The philosophy behind the build was to incorporate the existing Sussex flintstone buildings into an innovative design that was sympathetic to its location in the South Downs National Park. I believe we have achieved this.

During the year we changed our charity's name to RSPCA Sussex West Branch to better reflect our geographical area in West Sussex. We reviewed our strategic aims and set objectives for 2023, and to complete the £4.2m building costs, the trustees sold one of the investment rental properties.

Once again, it falls to me as Chair to thank my fellow trustees and on their behalf, our warm thanks to our supporters, funders, and volunteers. Our foster care volunteers were invaluable during the building period. They opened their homes and hearts to cats and dogs signed over to us that we could not accommodate at the centre. Our thanks to our animal centre and shop staff teams, whose commitment did not waiver during the year. And finally, but not least, special thanks to Susan our Animal Centre Manager, who remained based at the centre during the building works and with the addition of a hard hat to her normal RSPCA uniform, coordinated our animal welfare work and witnessed phoenix rise from the ashes.

Our President Dr. Bruce Fogle MBE, opened the new facilities assisted by one of the centre's beloved former rescue dogs, who learnt to open the door and pull the ribbon especially for the occasion.



N Cockram
Chairman

Date: 30/5/2023

RSPCA SUSSEX WEST BRANCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report and the audited financial statements of the charity for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the National RSPCA Branch Rules, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The object of the charity is to promote kindness and good care, and prevent or suppress cruelty to animals by all lawful means with particular reference to the geographic area of the Branch, in accordance with the policies of the National Society.

In planning our activities for the year, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit – running a Charity (PB2).

The trustees have reviewed and agreed the following strategic aims:

- to support the Society's Inspectorate in their work, funding veterinary treatment and emergency accommodation for mistreated and abandoned animals;
- to accept stray and owned animals for rehabilitating and rehoming; and ensure healthy, rehomeable animals are never euthanised;
- to carry out an animal welfare community outreach programme throughout our geographic area;
- to increase awareness of the work of the Branch and Mount Noddy Animal Centre; and,
- to maximise and diversify income streams and ensure the financial sustainability of our branch in the medium to long term.

RSPCA SUSSEX WEST BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance

To ensure activities remain focused on our charitable aims and continue to deliver public benefit, the trustees have reviewed the outcomes and achievements.

During the year, our four main areas of activity were: 1. Mount Noddy Animal Centre 2. Charity Shop Retail 3. Governance & Management and 4. Fundraising and Public Awareness.

1. Mount Noddy Animal Centre

1.1 re-development

After a 14-month build, we completed the refurbishment that will enable the centre to combine the best in animal welfare expertise, with modern and high-quality facilities to provide outstanding care for vulnerable cats and dogs as they wait to be rehomed.

The new refurbishment significantly increases the centre's capacity, with 27 spacious dog kennels and 47 cat pens, including six specialised maternity pens for mothers and kittens. The facilities also include a hydrotherapy treadmill, dedicated veterinary suite for cats and dogs in need of medical attention and secure exercise areas as well as a new reception and visitor centre.

The new centre was designed to upgrade the existing flintstone buildings into an innovative design that was sympathetic to its location in the South Downs National Park, using natural materials such as cedar cladding and roof shingles. The buildings also utilise sustainable technology to reduce the centre's carbon footprint and were designed to create the least stressful environment for animals in our care.



1.2 Our Impact

At the beginning of 2022, we had 9 animals in our care and during the year, took in 361 animals (55 dogs and 306 cats) compared to 43 animals in 2021, (11 dogs and 32 cats). During 2022, 255 animals were adopted, 6 transferred out to other centres for adoption, 16 were reunited with their owners, and sadly 1 dog died, and 15 cats were euthanised due to poor health and on the recommendation of our vets. At the end of the year, we had 77 animals remaining in our care (at Mount Noddy and in foster care homes), waiting to find their forever homes.

At Mount Noddy Animal Centre we rescue, rehabilitate, and rehome cats and dogs. We are a fear-free certified animal shelter and the way we work with animals to improve their emotional wellbeing, is to never make them to do anything that can cause them fear, anxiety or stress and we only use positive reinforcement training.

We have an open intake policy and are committed to taking in all cats and dogs in need of our help. Unlike many other animal shelters, we do not discriminate on breed or behavior history, when taking in unwanted animals. We support our local RSPCA Inspectors by taking in, rehabilitating and rehoming cats and dogs suffering from neglect and abuse. We also take in pets whose owners suffer ill health, financial difficulties or die and lost animals and take proactive steps to reunite them with owners.

We assess each cat and dog upon arrival and treat each one as individuals, spending time to understand their personality and behaviour, before creating personalised training plans for them. On arrival, all animals are given a full health check by a vet. Blood tests are taken to identify any underlying health conditions, vaccinations, micro-chipping and neutering and a very high number, require dental work and other surgical intervention. Above all, the focus of our small, skilled staff team at Mount Noddy Animal Centre is the welfare of cats and dogs who find themselves in an animal shelter, is to treat them with compassion and for them to feel loved and safe, to be able to put trust in people again.

RSPCA SUSSEX WEST BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Happy Tails

Bliss, was the first dog we welcomed to the centre when we opened the new kennels in March 2022. He was given up, as his owners were not able to cope with the rising medicals costs of an older dog, and he was brought to us by our local RSPCA inspector. At 10 years old, Bliss had ongoing ear infections, as well as arthritis in his joints but he was a happy dog, who loved being outside and going on short walks in the countryside around the centre. During his time at the centre, as he waited for his forever home, he met VIP visitor and local MP Andrew Griffiths.

After being at the centre for 3 months, Bliss was adopted by Marcus. Bliss still has ongoing issues with his arthritis and is now seeing our hydrotherapist for underwater treadmill treatment. Marcus said: "Even though adopting an older dog can be challenging I wouldn't change Bliss for the world, I adore him."



Photos: left-right, Inspectors with Bliss, Alan Griffiths MP with Bliss and Marcus with Bliss

Nanook (now Nooky), was one of four Persian cats rescued from a multi-cat household. On arrival the cats were overall in very poor condition, underweight with matted fur that had to be shaved off. To begin, the cats were very nervous and did not eat much despite being so thin. They were given an intensive course of worming treatment and had faecal test, due to them suffering severe digestive upsets. In time, we saw improvements in their confidence and were able to observe which cats were bonded to each other, so they could be rehomed together. One of them Nanook, as well as being the worst affected with digestion problems and having to go onto a special diet, had to be treated for an ulcer on his eye. It was also discovered he was positive as a calicivirus carrier - this meant that he had to have dental surgery to remove many teeth.

Eventually, we found Nanook his perfect 'fur-ever' home. After all the health problems he had experienced at the time of adoption, his health was restored, and he only needed to go home with a sensitive food diet and daily vitamin supplements. We caught up with his adopters after he had been in his new home for a few months to ask how they found adopting an older cat with health issues. They said: *"Little Nooky is part of the Family, we love him to bits, and he is front and centre of everything. As for his health issues, we understand those now. There have been a couple of accidents and that is expected, we are here to look after him. He has had a tough life, it's now time for a good life, filled with lots of love!"*

A very happy ending for all involved!



Photos: left Nanook soon after arrival and right, Nooky is his forever home.

RSPCA SUSSEX WEST BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1.3 Staff training and development

2022 was a great year for staff development. As the centre opened its doors to animals in the Spring so the staff team expanded. The Animal Operations Manager worked hard to train all new staff members to ensure the highest standard of hygiene and welfare across the cattery and kennels. Both existing and new animal care assistants were inducted into new policies and procedures around the new facilities and state-of-the-art equipment

During lockdown, two of our staff started studying. Our hydrotherapist completed her qualifying certificates in 2022 to become accredited with the National Association of Registered Canine Hydrotherapists. This enables the centre to take veterinary referrals for hydrotherapy cases, as well as treat our own dogs and support adopted animals.

The first to benefit from our new facilities was Missy, who 'fell' off a balcony twice in January and was left with a fractured pelvis and dislocated hip without pain relief for months until she came into our care. She couldn't use her back leg and was in a lot of pain. X-rays showed the extent of her injuries, she had a femoral head and neck excision.

Missy (below) began hydrotherapy pre-surgery to begin strengthening her muscles to aid her recovery, and once her surgical site had healed, started post-op hydrotherapy. Missy had a lot of media coverage, appearing on the BBC in June and ITV local news in October as part of our 'adoptober' campaign. Finding adopters who were willing and able to continue her treatment post-adoption was tricky, but the perfect home came along. She was adopted and has settled in so well and her new family love her. Missy returns to the centre for hydrotherapy sessions.



Our Behaviour and Welfare Advisor also gained accreditation this year with the Professional Association of Canine Trainers and the Animal Behaviour and Training Council to become an Animal Training Instructor. Having this knowledge and skills at the centre is beneficial for the entire Animal Care team as the Behaviour and Welfare Advisor is key in training and developing staff and volunteers, as well as devising animal care and rehabilitation plans for every animal.

With a larger capacity in the cattery came the need for more focus on feline care and behaviour. The Senior Cat Care Assistant role grew into Cattery Supervisor working under the Animal Operations Manager to oversee all intake, assessment, adoption and staff training and development for the department. With a new maternity unit in the cattery, the centre was able to accommodate more queens and kittens than ever before. Having a dedicated space to care for and assess kittens has resulted in suitable homes being found for 72 kittens during the year.

New Role

With our new veterinary facilities, it was decided the branch would appoint a Registered Vet Nurse to work alongside the external vets and enable the branch to be able to perform surgeries on site.

1.4 Animal Welfare Outreach programme

The first year of our outreach programme was led by our Animal Welfare Officer (AWO), who offers welfare assistance and rehoming to vulnerable pet owners in our local area. Working alongside the RSPCA Inspectors to support their work, our AWO was dealing with multi-animal households and in the summer was able to support an owner with their second, unwanted litter of puppies within 6 months. By offering welfare assistance, neutering to the adult dogs in the house, and rehoming of the litter, she was able to improve the welfare of all animals in the home.

RSPCA SUSSEX WEST BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

The branch took in 6 puppies (below) aged 5 weeks old who were placed with a foster carer. After spending time with the family and seeing the vet for their vaccinations the puppies were able to go off to their new homes.



2022 Challenges

The centre took in a lot of adolescent dogs when the new kennels opened. These could likely have been the fallout from lockdown puppies bought during the covid pandemic. These dogs were then reaching the teenage phase, which can be quite a hardship for their owners. With the added challenge of being raised during the lockdowns, the centre saw a lot of under-socialised and nervous dogs.

Once such case being Kodak the Cane Corso. Kodak was very unsure of new people and environments. He really struggled in the kennels and took his time getting to know the team and become acclimatised with the kennels. Kodak spent 9 months with us before being adopted just before Christmas.



Kodak was the second dog we took when the new kennels opened their doors. He was signed over to an inspector as his family were not able to cope with his destructive behaviour. He was kept in a flat and really struggled being left. When he came to us, he was very nervous of new people, places and noises. He loved dogs though and as we took more dogs in, he made friends with them, and his confidence grew to enable us to walk him down the road. The vet prescribed behaviour meds to ease his anxiety. He was up for adoption for months; most potential adopters were put off by his destructiveness and separation anxiety. After nine months of rehabilitation, the Perfect Match Form we had been waiting for came in – a family with lots of experience with large breeds and separation anxiety. They were so patient during the entire adoption process and were happy to go at Kodak's pace. Our team worked incredibly hard with them, to ensure each meeting and visit went well, travelling up to Reading with him several times to help settle him into their home.

One of the other challenges we faced were because of the cost-of-living crisis where we saw many pet owners struggle with pet care costs. The increased demand on our services was reflected across the country in other RSPCA shelters.

Christmas Gift

We ended 2022 on a high note with the gift of a Christmas tree from our President, Dr Bruce Fogle. Below: Bruce Fogle, his son Ben Fogle visit Mount Noddy.



RSPCA SUSSEX WEST BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

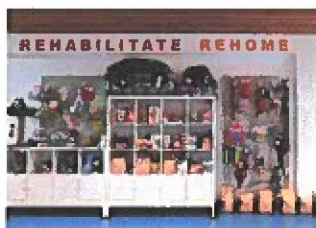
2. Charity Retail Shops

Our charity shop staff and volunteers worked hard during the year to try to make up for the trading income we lost in 2021 when the closure of non-essential retail shops during lockdowns, resulted in 100 lost trading days and the donation of goods to sell in our shops.

The staff and volunteers' efforts were rewarded, with the public responding to requests to donate goods for resale, the shops generated an impressive turnover of £584,349 (2021: £435,282) and a net operating profit of £188,288 against a profit of £50,957 in 2021. 100% of the profit from the shops goes towards the operating costs of Mount Noddy.

The shops continued to take part in local celebrations and joined many other retailers in the Queen's platinum Jubilee celebrations.

The trustees agreed to instigate the break clause on the Worthing charity shop and with the Landlord's permission, to transfer the remainder of the lease to our neighbouring RSPCA Branch, RSPCA Sussex North & Brighton. Our Worthing shop staff transferred over to RSPCA Sussex North & Brighton and continue to grow the potential of the Worthing shop.



A retired retail interior designer offered to design the interior free of charge for our new Mount Noddy shop at the centre. The shop opened in July selling animal food including Mount Noddy dry dog food, natural treats, enrichment for cats and dogs, bedding and equipment and other products that we recommend.

Our thanks go to our shop managers and staff for their hard work and maintaining a high standard of customer care and to our volunteers and for making it such a welcoming shopping experience for our customers. We continue to receive positive feedback:

"I just wanted to drop an email to you to state how lovely the three ladies who work in your Horsham shop are. It is far and away the best charity shop in the town - each time I have visited they have been accommodating and go out of the way to be helpful. They clearly care about their customers and are very proud of their shop. They are always cleaning the shop and rearranging the products to show them in the best possible light. As a frequent customer you are made to feel welcome, and no question is a bother."

3. Governance & Management

We reviewed the trustee numbers and skill mix and agreed to embark on a recruitment campaign to expand the trustee board.

It was exciting to be able to invite old and new volunteers back to the animal centre after a long hiatus, first due to covid and then the building period. The first volunteers back onsite in April were reception support and cattery volunteers soon followed, helping with socialising and enrichment for our residents.

Meanwhile, our shop volunteers, volunteer drivers and fundraising volunteers have remained firm supporters. We thank all our volunteers for their continued enthusiasm and support and quite simply, we could not achieve what we have during the year without them.

RSPCA SUSSEX WEST BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

4. Fundraising and Public Awareness – Our income sources are: our charity shops; rehoming fees; investment property rental income; donations and legacies. We continued to feel the impact on loss of income during the previous year due to Covid. We rely on volunteers to assist with organising fundraising events and the events also provide an opportunity to raise public awareness of Mount Noddy Animal Centre.

We are very grateful to our Community Partner, Pets at Home who generously provided a £21,000 grant to fit out the veterinary clinic with top of the range equipment. They also provided the centre with pallets of pet food each month from their Bognor store and funds generated in store through participating in events such as Santa Paws in the build-up to Christmas.

We also thank the Lennox Charitable Trust for supporting us during the year.

We organised the fun Dog Show as part of the annual Lodsworth fete in May, provided judges for the Boxgrove Dog Show. We held our own Mount Noddy Dog Show, hosted by Madehurst Cricket Club who generously offered their facilities as we couldn't use the field at the centre. The dog show was originally scheduled to take place in July but due to a heatwave, it was postponed to October.

There was a great atmosphere on the day and a strong turnout of supporters enjoying stalls selling goods ranging from jams and pickles to natural dog treats and toys and a tea and cake stall ran by our event volunteers. The 'best in show' class was sponsored by Arun Veterinary Group. The day raised £2,570.

The Mount Noddy animal care team ran a fun agility course - the fastest round was won by Spot the Jack Russell.



In September our fundraising event volunteers organised a successful sponsored charity golf day at the Tower course at Chichester golf club. 56 golfers took part and the event raised nearly £3,000.

In December, we had a stall sponsored for us at the Petworth Christmas Fayre. As well as providing information about animal welfare we had a 'pop-up shop' and sold over £400 worth of animal food, natural treats, and enrichment from items that we stock at our Mount Noddy retail outlet at the centre.

Community payback scheme

A team from the Community Payback Scheme, made several site visits to help with the restoration of the woodland area behind the centre to help conserve, protect and encourage a diverse range of native fauna and flora to the area, to create a healthy eco-system. The teams cleared overgrown areas, created paths, and made bat and bird boxes from recycled wooden pallets. Once complete, the habitat will be used as a dog enrichment area with walking paths and a pond.

RSPCA SUSSEX WEST BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Risks

The trustees actively review the risks, which the charity faces covering operational and financial aspects, and has systems in place to mitigate these risks. For example:

- **Financial risks:** The ongoing financial challenge we face is to meet the increased costs of operating the Mount Noddy Animal Centre each year without being dependent on legacy income. The charity has robust financial management functions and internal financial controls.
Change of legal structure: the potential costs involved resulting from the proposed change of legal structure for branches by the National RSPCA to change from Unincorporated Organisations to Charitable Incorporated Organisations (CIOs).
- **Non-financial risks -** Risks that arise from health & safety of staff, volunteers, adopters, and visitors. The Branch adheres to RSPCA policies and guidelines and Health and Safety law and best practice. The charity has an external provider for health & safety advice and support that includes staff training.

Financial review

The financial statements cover the activities of RSPCA Sussex West Branch. Income for the year £1,175,920 (2021: £1,597,884) and Expenditure £1,111,009 (2021: £929,725). There was a net operating deficit during the year of £95,269 and the total funds at the end of 31 December 2022 are £11,711,976 (2020: £11,807,245).

Whilst our total funds are more than eleven million most funds in the unrestricted reserves are fixed assets rather than liquid assets.

- the valuation of investment rental properties, £3.6m:** The trustees sold two properties in the last two years to raise funds towards the redevelopment of Mount Noddy. The remaining investment properties are five commercial premises with three residential flats above of them. All the properties have tenancy agreements terminating at different times. The rental income is a sustainable source of income towards the operating costs of the animal centre and would need to be replaced if in the future the trustees decided to sell the properties for development. However, due to how the buildings are interlinked, it would not be possible to consider selling them separately.
- the value of the freehold of the Animal Centre, £5.3m:** Mount Noddy Animal Centre is essential to being able to deliver our charitable objectives, therefore, it is not an asset we could consider selling to raise funds.

Therefore, the only readily available funds to the Charity are cash and 'cash equivalents' ie the bank balances, debtors and funds invested.

Income

Total income for the year was £1,175,920. We received £289,289 (2021, £649,590) in legacies including: estates of the late Ms Kimberly, Mr Evans, Ms Muir, Ms Pemberton, Ms Oliver, Mr Eder and Ms Buck. We are extremely grateful to them and the other individuals during the year for remembering animals in need at Mount Noddy Animal Centre in their Wills.

Expenditure

Total expenditure for the year was £1,111,009. Most of the building costs were capital expenditure and shown on the Balance Sheet as additions to fixed assets. The costs will be depreciated over the life of the buildings.

RSPCA SUSSEX WEST BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Reserves policy

The charity maintains reserves to cover the impact of unforeseen events, to meet its financial obligations and to set aside funds for future development and/or, to meet future commitments.

We established an unrestricted reserve level of £600,000 in the general fund, to cover the continuing liabilities arising from four shop leases, employment of staff and the animals in our care, in the unlikely event of winding down the charity's activities. This represents six months expenditure, which is in line with Charity Commission guidelines. We will review our reserve's policy against the level of reserves held throughout the year, to ensure the policy remains in the charity's best interest.

The trustees approved establishing a designated fund of £25,000 to purchase dental equipment for the newly created veterinary suite. The restricted fund of £16,850 is for Long Term Conditions, to cover commitments the branch has made to animal adopters to either fund or contribute to future veterinary care. These are conditions that had been identified by our vet at time of adoption, that might require treatment in the future and would not be covered by insurance.

The trustees have wide powers of investment governed and restricted by the Royal Society for the Prevention of Cruelty to Animals Investment Act 1958.

The trustees have invested unrestricted funds across more than one investment provider, to spread the risk across the portfolio in markets that are closely regulated and covered under the Financial Services Compensation Scheme.

Plans for future periods

In planning our activities for the year, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit – running a Charity (PB2)'. Once again, in 2023, animal welfare will continue to be at the heart of everything we do:

- We will support the National Society's Inspectorate in their work, funding veterinary treatment and providing emergency accommodation for mistreated or abandoned animals in our geographic area.
- We will develop our animal welfare community outreach programme throughout our geographic area.
- We will accept strays and owned animals for rehabilitating and rehoming; and ensure healthy, rehomeable animals are never euthanised.
- We will open a veterinary suite onsite, fully equipped to carry out x-rays, blood tests, micro-chipping, neutering, dental work, and other minor surgery.
- We will employ a veterinary nurse to work alongside our Vets.
- We will develop a social media strategy and launch a social media campaign to run throughout 2023 and commission a new website to increase awareness of the Branch's work and the new facilities at Mount Noddy Animal Centre.
- We will create a Mount Noddy brand.
- We will maximise and diversify our income streams to include charged for services for puppy classes and 1-2-1 dog training sessions; and canine hydrotherapy treadmill sessions to help with the rehabilitation of dogs.
- We will appoint a fundraising consultant to assist the Branch achieving financial sustainability of in the medium to long term

RSPCA SUSSEX WEST BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management

RSPCA Sussex West Branch is a registered charity, structured as an unincorporated charitable association. The Charity is self-funded and operates as a separately registered Branch of the National RSPCA, subject to its rules for Branches (as updated 2012).

The trustees are responsible for the governance, financial management and strategic direction of the Charity. The trustees, are constituted as a corporate body and consists of between 5–12 elected RSPCA members. The trustees volunteer their time and skills and do not receive remuneration for their involvement.

New trustees are recruited through RSPCA Branch membership; national charity volunteer websites; networking; word of mouth; and, local media. Candidates for election as trustee must be nominated in writing by at least two eligible Branch members. Eligible candidates are elected by a majority of Branch members present and voting at the Annual General Meeting (AGM). Candidates must have been members of the RSPCA Branch for three clear months prior to nomination. Members of the Trustee Board are elected to serve until the next AGM, unless their term of office is ended at an earlier date. The Trustee Board can co-opt up to three trustees during the year and they serve until the next AGM, when they must stand down and if Branch members, may stand for election.

New trustees are inducted into the Branch, its policies and procedures; the RSPCA Guidance for Branch trustees; Branch rules; trustees' roles and responsibilities and given a copy of the Charity Commission's 'The Essential Trustee – What you Need to Know' leaflet.

The trustees held regular meetings (some were held virtually) during the year at which decisions were made and day-to-day running was delegated for action to the Animal Centre Manager and Senior Shops' Manager and their respective staff teams.

Remuneration policy

The trustees are ultimately responsible for setting remuneration levels for the senior management personnel and other key staff positions. This task is delegated to the Finance & Property Sub Committee. In deciding the levels of pay, the following factors are taken into consideration: the potential financial impact to the Branch of loss of key staff and therefore the retention of good staff is considered essential; ability to attract the right calibre of staff and in this respect, salaries are benchmarked against other similar organisations as well as local market pay rates. National minimum and living wage requirements are also key parameters together with the Branch's ability to pay, including in the longer term.

The trustees who have served during the year and up to the date of signature of the financial statements were:

M Falloon

P Marshall

N Cockram

G Stribling-Wright

(Resigned 20 December 2022)

F O'Kelly

I Glenister

A Faye

C Penhallurick

R Mills

(Resigned 13 February 2023)

C Skippins

(Appointed 29 March 2022 and resigned 29 May 2022)

D Cropanese

(Appointed 28 February 2023)

Key Management Personnel

Animal Centre Manager Susan Botherway

Senior Shops' Manager Debbie Husband

RSPCA SUSSEX WEST BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees' report was approved by the Board of Trustees.



.....
N Cockram
Trustee

Date: 30/5/2023.....

RSPCA SUSSEX WEST BRANCH

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

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

The law applicable to charities in England and Wales requires the trustees 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 year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient 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 (Accounts 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.

RSPCA SUSSEX WEST BRANCH

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF RSPCA SUSSEX WEST BRANCH

Opinion

We have audited the financial statements of RSPCA Sussex West Branch (the 'charity') for the year ended 31 December 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

RSPCA SUSSEX WEST BRANCH

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF RSPCA SUSSEX WEST BRANCH

Responsibilities of trustees

As explained more fully in the statement of Trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Identifying potential risks related to irregularities

- We obtained an understanding of the laws and regulations that are applicable to the charity and determined those which could reasonably be expected:
 - To have a direct effect on the determination of material amounts and disclosures in the financial statements. We determined that the most significant were the Charities Statement of Recommended Practice (FRS102); and
 - To not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or avoid a material penalty. We determined that the most significant were health and safety, and employment law.
- We enquired to management as to their own assessment of risks in relation to fraud and irregularities and the internal controls they may have in place to mitigate the risks of fraud or non-compliance with laws and regulations;
- We evaluated management's incentives and opportunity for fraudulent manipulation of the financial statements (including the risk of override of controls). Also, evaluated if there is an increased risk of fraud arising due to the potential impact of Covid-19 on the activities of the charitable company and the reporting thereon.

RSPCA SUSSEX WEST BRANCH

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF RSPCA SUSSEX WEST BRANCH

Audit approach to risks Identified

- We reviewed how the charity is complying with laws and regulations by making enquiries to management and senior employees. This was corroborated by review of correspondence received from regulatory bodies;
- We reviewed the financial statement disclosures and tested to supporting documentation to assess compliance with the Charities Act and accounting standards;
- We enquired to management concerning any actual or potential litigation and claims;
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud or non-compliance;
- We enquired whether management had any knowledge of any actual, suspected, or alleged fraud;
- We tested the appropriateness of journal entries and other adjustments to assess whether the judgements made in making accounting estimates are indicative of a potential bias. This included assessing the business rational of any significant transactions that are unusual or outside the normal course of business;
- We communicated the risks identified and the audit approach to be taken to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit. There are inherent limitations in the audit procedures described above.

The further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible or preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements 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 (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

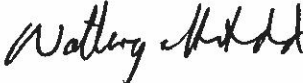
This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

RSPCA SUSSEX WEST BRANCH

**INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF RSPCA SUSSEX WEST BRANCH**



Watling & Hirst Limited
Chartered Certified Accountants
Statutory Auditor

14/6/23
.....

Cawley Place
15 Cawley Road
Chichester
West Sussex
PO19 1UZ

Watling & Hirst Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

RSPCA SUSSEX WEST BRANCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

Current financial year

	Notes	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Income from:						
Donations and legacies	3	360,058	-	21,738	381,796	739,638
Government Covid-19 grants	3	1,882	-	-	1,882	183,125
Charitable activities						
Adoption fees		21,320	-	-	21,320	3,195
Other trading activities	4	593,338	-	-	593,338	445,673
Investments	5	177,584	-	-	177,584	226,253
Total income		1,154,182	-	21,738	1,175,920	1,597,884
Expenditure on:						
Raising funds	6	426,536	-	-	426,536	437,023
Charitable activities						
Animal Centre	7	683,856	-	617	684,473	492,702
Total charitable expenditure		683,856	-	617	684,473	492,702
Total resources expended		1,110,392	-	617	1,111,009	929,725
Net gains/(losses) on investments	11	(160,180)	-	-	(160,180)	(532,321)
Net (outgoing)/incoming resources before transfers		(116,390)	-	21,121	(95,269)	135,838
Gross transfers between funds		(8,041)	25,000	(16,959)	-	-
Net (expenditure)/income for the year/ Net movement in funds		(124,431)	25,000	4,162	(95,269)	135,838
Fund balances at 1 January 2022		11,790,395	-	16,850	11,807,245	11,671,407
Fund balances at 31 December 2022		11,665,964	25,000	21,012	11,711,976	11,807,245

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

RSPCA SUSSEX WEST BRANCH

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

Prior financial year

	Notes	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:					
Donations and legacies	3	739,638	-	-	739,638
Government Covid-19 grants	3	183,125	-	-	183,125
Charitable activities					
Adoption fees		3,195	-	-	3,195
Other trading activities	4	445,673	-	-	445,673
Investments	5	226,253	-	-	226,253
Total income		1,597,884	-	-	1,597,884
Expenditure on:					
Raising funds	6	437,023	-	-	437,023
Charitable activities					
Animal Centre	7	491,002	-	1,700	492,702
Total charitable expenditure		491,002	-	1,700	492,702
Total resources expended		928,025	-	1,700	929,725
Net gains/(losses) on investments	11	(532,321)	-	-	(532,321)
Net (outgoing)/incoming resources before transfers		137,538	-	(1,700)	135,838
Gross transfers between funds		2,858,536	(2,868,536)	10,000	-
Net (expenditure)/income for the year/ Net movement in funds		2,996,074	(2,868,536)	8,300	135,838
Fund balances at 1 January 2021		8,794,321	2,868,536	8,550	11,671,407
Fund balances at 31 December 2021		11,790,395	-	16,850	11,807,245

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

RSPCA SUSSEX WEST BRANCH

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	13		5,277,788		4,681,993
Investment property	14		3,593,000		4,198,000
			<u>8,870,788</u>		<u>8,879,993</u>
Current assets					
Stocks	15	5,623		1,118	
Debtors	16	297,428		620,563	
Investments	17	1,788,673		2,367,298	
Cash at bank and in hand		944,597		219,052	
			<u>3,036,321</u>	<u>3,208,031</u>	
Creditors: amounts falling due within one year	18	(195,133)		(193,353)	
Net current assets			<u>2,841,188</u>		<u>3,014,678</u>
Total assets less current liabilities			<u>11,711,976</u>		<u>11,894,671</u>
Creditors: amounts falling due after more than one year	19		-		(87,426)
Net assets			<u><u>11,711,976</u></u>		<u><u>11,807,245</u></u>
Income funds					
Restricted funds	20		21,012		16,850
<u>Unrestricted funds</u>					
Designated funds	21	25,000		-	
General unrestricted funds		11,665,964		11,790,395	
			<u>11,690,964</u>		<u>11,790,395</u>
			<u><u>11,711,976</u></u>		<u><u>11,807,245</u></u>

The financial statements were approved by the Trustees on

30/5/2023

M Fallon
Trustee

N Cockram
Trustee

RSPCA SUSSEX WEST BRANCH

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	27		255,364		330,980
Investing activities					
Purchase of tangible fixed assets		(736,849)		(3,646,608)	
Proceeds from disposal of tangible fixed assets		6,001		3,698	
Purchase of investment property		-		(850)	
Proceeds from disposal of investment property		444,820		2,680,529	
Proceeds from disposal of other investments		578,625		269,734	
Investment income received		177,584		226,253	
Net cash generated from/(used in) investing activities			470,181		(467,244)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			725,545		(136,264)
Cash and cash equivalents at beginning of year			219,052		355,316
Cash and cash equivalents at end of year			<u>944,597</u>		<u>219,052</u>

RSPCA SUSSEX WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

RSPCA Sussex West Branch is an unincorporated charity. The branch was formed in 1961, and became a registered charity on 29th January 1964.

1.1 Accounting convention

The accounts have been prepared in accordance with the RSPCA branch rules, effective from 1st January 2006, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include include investment properties at fair value. The principal accounting policies adopted are set out below.

There are no material uncertainties about the charity's ability to continue as a going concern.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.3 Incoming resources

Income is recognised and included in the accounts once the charity has entitlement to the funds, any performance conditions attached to the income have been met or are fully within the control of the charity, there is sufficient certainty that receipt of the income is considered probable and the amount can be measured reliably.

For legacies, entitlement is taken as 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 Centre that a distribution will be made; or
- When distribution is received from the estate.

Receipt of a legacy, in whole or in 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 the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received by way of government assistance in relation to the Covid-19 are grants and the furlough scheme. The government assistance is included in full in the Statement of Financial Activities once receivable. The recognition method adopted is the accrual model.

RSPCA SUSSEX WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

Goods donated for resale are included as income when they are sold.

Donated goods for ongoing use by the charity in carrying out its activities are recognised as tangible fixed assets with the corresponding gain recognised as income from donations.

Income received in advance of any service is deferred until the criteria for income recognition are met.

Income received in respect of rents from investment properties is recognised on a straight line basis in line with the lease.

1.4 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold buildings	2.5% straight line basis
Leasehold land and buildings	straight line over lease term
Plant and equipment	10% reducing balance basis

Freehold land is not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

RSPCA SUSSEX WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

RSPCA SUSSEX WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.13 Current asset investments

Current asset investments consist of cash deposits held within a variety of different institutions. Deposits are made for a minimum period of three months.

Interest is accrued on a daily basis and is recognised within the financial statements within the year to which the interest relates.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees 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 in 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.

RSPCA SUSSEX WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

3 Donations and legacies

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Donations and gifts	70,769	21,738	92,507	90,048
Legacies receivable	289,289	-	289,289	649,590
Government grants re: Covid-19 assistance	1,882	-	1,882	183,125
	<u>361,940</u>	<u>21,738</u>	<u>383,678</u>	<u>922,763</u>
For the year ended 31 December 2021	<u><u>922,763</u></u>	<u><u>-</u></u>		<u><u>922,763</u></u>
Legacies receivable				
Kimberley	5,092	-	5,092	307,939
McClure	-	-	-	142,303
Stanley	-	-	-	74,417
Meeson	-	-	-	53,689
Evans	6,000	-	6,000	54,458
Muir	133,888	-	133,888	-
Pemberton	29,557	-	29,557	-
Oliver	65,000	-	65,000	-
Eder	39,958	-	39,958	-
Buck	5,225	-	5,225	-
Other	4,569	-	4,569	16,784
	<u>289,289</u>	<u>-</u>	<u>289,289</u>	<u>649,590</u>

4 Other trading activities

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Fundraising activities	5,667	7,505
Sale of goods - charity shops	584,349	435,282
Sale of goods - rehoming centre	3,322	2,886
	<u>593,338</u>	<u>445,673</u>
Other trading activities	<u><u>593,338</u></u>	<u><u>445,673</u></u>

RSPCA SUSSEX WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

5 Investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Rental income	161,725	210,815
Interest receivable	15,859	15,438
	<u>177,584</u>	<u>226,253</u>

RSPCA SUSSEX WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

6 Raising funds

	2022	2021
	£	£
<u>Trading costs</u>		
Operating charity shops	186,607	175,242
Staff costs	203,351	186,012
Depreciation	4,163	9,170
Support costs	1,940	13,901
	<hr/>	<hr/>
Trading costs	396,061	384,325
	<hr/>	<hr/>
Investment property costs	30,475	52,698
	<hr/>	<hr/>
	<u>426,536</u>	<u>437,023</u>

RSPCA SUSSEX WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

7 Charitable activities

	2022	2021
	£	£
Staff costs	289,456	211,755
Depreciation	136,318	76,050
Rates, water and refuse	10,238	7,607
Light and heat	35,951	14,142
Repairs and renewals	11,085	6,724
Insurance	3,636	1,695
Veterinary fees, drugs and food	100,885	20,921
Training costs	1,682	2,648
Consumables	10,625	99
Goods for resale/fundraising costs	34,964	30,498
Office costs	9,370	3,543
Motor expenses	2,342	835
Legal and professional	16,320	53,025
Disallowable VAT	14,233	46,589
	<u>677,105</u>	<u>476,131</u>
Share of support costs (see note 8)	1,788	9,590
Share of governance costs (see note 8)	5,580	6,981
	<u>684,473</u>	<u>492,702</u>
Analysis by fund		
Unrestricted funds - general	683,856	
Restricted funds	617	
	<u>684,473</u>	
For the year ended 31 December 2021		
Unrestricted funds - general		491,002
Restricted funds		1,700
		<u>492,702</u>

RSPCA SUSSEX WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

8 Support costs	Support costs £	Governance costs £	2022 £	2021 £
Loss on disposal of fixed assets	(5,428)	-	(5,428)	7,898
Miscellaneous expenses	3,576	-	3,576	8,924
Disallowable VAT	-	-	-	1,050
Auditors' remuneration	-	11,160	11,160	12,600
	<u>(1,852)</u>	<u>11,160</u>	<u>9,308</u>	<u>30,472</u>
Analysed between				
Trading	(3,640)	5,580	1,940	13,901
Charitable activities	1,788	5,580	7,368	16,571
	<u>(1,852)</u>	<u>11,160</u>	<u>9,308</u>	<u>30,472</u>

Governance costs includes payments to the auditors of £11,160 (2021 - £11,100) for audit fees.

9 Trustees

None of the trustees received any remuneration or benefits from the charity during the year.

The spouse of trustee P Marshall received remuneration of £nil (2021 - £9,079) during the year in respect of hours worked as part time Shops' Group Manager.

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Employees	<u>28</u>	<u>28</u>
Employment costs	2022 £	2021 £
Wages and salaries	474,365	371,696
Social security costs	18,442	26,071
	<u>492,807</u>	<u>397,767</u>

There were a total of 21 (2021 - 19) full time equivalent employees in the year.

There were no employees whose annual remuneration was £60,000 or more.

RSPCA SUSSEX WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

11 Net gains/(losses) on investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Revaluation of investment properties	(80,000)	17,150
Gain/(loss) on sale of investment properties	(80,180)	(549,471)
	<u>(160,180)</u>	<u>(532,321)</u>

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Tangible fixed assets

	Freehold buildings £	Leasehold land and buildings £	Plant and equipment £	Total £
Cost				
At 1 January 2022	4,754,273	58,139	83,193	4,895,605
Additions	653,350	-	83,499	736,849
Disposals	-	(16,897)	(860)	(17,757)
At 31 December 2022	<u>5,407,623</u>	<u>41,242</u>	<u>165,832</u>	<u>5,614,697</u>
Depreciation and impairment				
At 1 January 2022	156,057	37,370	20,185	213,612
Depreciation charged in the year	121,992	4,163	14,326	140,481
Eliminated in respect of disposals	-	(16,791)	(393)	(17,184)
At 31 December 2022	<u>278,049</u>	<u>24,742</u>	<u>34,118</u>	<u>336,909</u>
Carrying amount				
At 31 December 2022	<u>5,129,574</u>	<u>16,500</u>	<u>131,714</u>	<u>5,277,788</u>
At 31 December 2021	<u>4,598,216</u>	<u>20,769</u>	<u>63,008</u>	<u>4,681,993</u>

RSPCA SUSSEX WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

14 Investment property	2022
	£
Fair value	
At 1 January 2022	4,198,000
Disposals	(525,000)
Net gains or losses through fair value adjustments	(80,000)
	<hr/>
At 31 December 2022	3,593,000
	<hr/> <hr/>

Investment property comprises a portfolio of residential and commercial properties in South-West London. The fair value of the investment property has been arrived at on the basis of valuations carried out by Peter N Dickin & Co Chartered Surveyors, who are not connected with the charity. The valuations were made on an open market value basis by reference to market evidence of transaction prices for similar properties.

15 Stocks	2022	2021
	£	£
Finished goods and goods for resale	5,623	1,118
	<hr/>	<hr/>

16 Debtors	2022	2021
	£	£
Amounts falling due within one year:		
Other debtors	42,660	178,874
Prepayments and accrued income	254,768	441,689
	<hr/>	<hr/>
	297,428	620,563
	<hr/> <hr/>	<hr/> <hr/>

17 Current asset investments	2022	2021
	£	£
Cash equivalents on deposit	1,788,673	2,367,298
	<hr/>	<hr/>

18 Creditors: amounts falling due within one year	2022	2021
	£	£
Other taxation and social security	13,265	6,283
Trade creditors	26,552	49,283
Other creditors	102,875	92,730
Accruals and deferred income	52,441	45,057
	<hr/>	<hr/>
	195,133	193,353
	<hr/> <hr/>	<hr/> <hr/>

RSPCA SUSSEX WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

19 Creditors: amounts falling due after more than one year

	2022 £	2021 £
Other creditors	-	87,426

20 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2021	Resources expended	Transfers	Balance at 1 January 2022	Movement in funds		
					Incoming resources	Resources expended	Balance at 31 December 2022
	£	£	£	£	£	£	£
Long Term Conditions Fund	6,850	-	10,000	16,850	-	-	16,850
Golf Fund	1,700	(1,700)	-	-	-	-	-
Veterinary Equipment Fund	-	-	-	-	21,738	(17,576)	4,162
	<u>8,550</u>	<u>(1,700)</u>	<u>10,000</u>	<u>16,850</u>	<u>21,738</u>	<u>(17,576)</u>	<u>21,012</u>

The Long Term Conditions Fund has been set up to cover commitments made to either fund or contribute to veterinary care of animals in foster or rehome, which is not covered by insurance. This includes £6,850 raised and ring fenced for a hip operation required by a dog, Steve.

The Veterinary Equipment Fund represents a grant received to purchase veterinary equipment for the Centre's Vet Suite.

The Golf Fund represented sponsorship for the golf event which took place in August 2021.

RSPCA SUSSEX WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

21 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2021	Resources expended	Transfers	Balance at 1 January 2022	Transfers	Balance at 31 December 2022
	£	£	£	£	£	£
Redevelopment fund	2,868,536	(3,435,635)	567,099	-	-	-
Veterinary Suite dental equipment	-	-	-	-	25,000	25,000
	<u>2,868,536</u>	<u>(3,435,635)</u>	<u>567,099</u>	<u>-</u>	<u>25,000</u>	<u>25,000</u>

The Redevelopment Fund was set up to contribute towards the costs of the redevelopment of the Mount Noddy Animal Centre. The majority of costs were incurred prior to 31 December 2021 and remaining costs were met from the Unrestricted funds.

The Veterinary Equipment Fund has been set up by the trustees to purchase dental equipment for the new Veterinary Suite.

RSPCA SUSSEX WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

22 Analysis of net assets between funds

	Unrestricted funds		Designated funds		Restricted funds		Total Unrestricted funds		Designated funds		Restricted funds		Total	
	2022	£	2022	£	2022	£	2022	£	2021	£	2021	£	2021	£
Fund balances at 31 December 2022 are represented by:														
Tangible assets	5,277,788		-		-		5,277,788	4,681,993	-		-	-	4,681,993	
Investment properties	3,593,000		-		-		3,593,000	4,198,000	-		-	-	4,198,000	
Current assets/(liabilities)	2,795,176		25,000		21,012		2,841,188	2,997,828	-		16,850		3,014,678	
Long term liabilities	-		-		-		-	(87,426)	-		-		(87,426)	
	<u>11,665,964</u>		<u>25,000</u>		<u>21,012</u>		<u>11,711,976</u>	<u>11,790,395</u>	<u>-</u>		<u>16,850</u>		<u>11,807,245</u>	

The assets are in excess of eleven million, with the majority made up from Mount Noddy Animal Centre £5,277,788 and the valuation of the investment rental properties £3,593,000, rather than immediate liquid assets.

RSPCA SUSSEX WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

23 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022	2021
	£	£
Within one year	96,200	108,700
Between two and five years	239,900	224,466
In over five years	6,000	-
	<u>342,100</u>	<u>333,166</u>

Operating lease commitments comprise four leases with monthly rents of £1,750 (28 months remaining), £2,183 (46 months remaining), £2,083 (32 months remaining) and £2,000 (63 months remaining).

24 Capital commitments

2022	2021
£	£

At 31 December 2022 the charity had capital commitments as follows:

Contracted for but not provided in the financial statements:

Acquisition of property, plant and equipment	-	526,972
	<u>-</u>	<u>526,972</u>

The capital commitment was in respect of the redevelopment works at the Centre. Works commenced in January 2021, and were completed in 2022.

25 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022	2021
	£	£
Aggregate compensation	<u>42,071</u>	<u>57,198</u>

RSPCA SUSSEX WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

26 Covid-19

The charity was materially and adversely affected by the Covid-19 pandemic.

Government national lockdown restrictions enforced the closure of the charity shops, restricted fundraising opportunities and there has been no public access to the rehoming centre for the majority of 2020 and closure continued during the current year with the charity shops reopening in April 2021.

Consequently, 2020 and 2021 operating results have been adversely affected.

The charity applied for and received additional financial support in terms of local government grants available to the hospitality and leisure industry as well as accessing the government Job Retention Scheme.

The charity shops have remained open throughout the duration of 2022 and it is foreseen by the trustees that Covid-19 should have minimal effect on the charity going forward.

27 Cash generated from operations	2022 £	2021 £
(Deficit)/surplus for the year	(95,269)	135,838
Adjustments for:		
Investment income recognised in statement of financial activities	(177,584)	(226,253)
(Gain)/loss on disposal of tangible fixed assets	(5,428)	7,898
Loss on disposal of investment property	80,180	549,471
Fair value gains and losses on investment properties	80,000	(17,150)
Depreciation of tangible fixed assets	140,481	85,220
Movements in working capital:		
(Increase)/decrease in stocks	(4,505)	3,256
Decrease/(increase) in debtors	323,135	(353,591)
(Decrease)/increase in creditors	(85,646)	146,291
Cash generated from operations	255,364	330,980

RSPCA Sussex West Branch

England & Wales - Charity number 206300

Accounts

Charity Registration No. 206300

RSPCA SUSSEX WEST BRANCH
(FORMERLY RSPCA SUSSEX CHICHESTER
& DISTRICT BRANCH)

ANNUAL REPORT AND
FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 DECEMBER 2021

RSPCA SUSSEX WEST BRANCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

M Falloon
P Marshall
N Cockram
G Stribling-Wright
F O'Kelly
I Glenister
A Faye
C Penhallurick
R Mills

Charity number

206300

Principal address

Mount Noddy Animal Centre
Blackmill Lane
Eartham
Chichester
West Sussex
PO18 0LL

Auditor

Watling & Hirst Limited
Cawley Place
15 Cawley Road
Chichester
West Sussex
PO19 1UZ

RSPCA SUSSEX WEST BRANCH

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RSPCA SUSSEX WEST BRANCH

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2021

Welcome from Nicholas Cockram Chair:

It's hard to believe that in 2021, we all had to endure another challenging year as we continued to work with the uncertainties associated with the pandemic.

In January as we entered into the third national lockdown, we embarked on the major re-development of Mount Noddy Animal Centre, the first in over 50 years. It has been a beacon of light to witness the transformation of Mount Noddy Animal Centre, enabling us in the future to provide the highest standards of welfare and accommodation, based on the latest animal science for cats and dogs in need of care.

We were able to embark on this bold journey as the Branch was fortunate in 2016 to receive a large legacy that enabled us to start plans to make the redevelopment vision a reality. However, once we had gone out to tender, it became clear that additional funding was required that could not be met from fundraising and annual income alone. The trustees sold one of the investment rental properties and the sale completed in time to negate the need to draw down on a bank loan.

Towards the end of the year the trustees agreed to change the name of the Branch to Sussex West, to better reflect our geographical area of operation.

Post year-end, and at the time of writing this report, the government has announced the lifting of Covid restrictions and like all other organisations, we are slowly rebuilding our capacity, whilst coping with the different Covid-19 variants that are still very much in evidence.

I want to thank my fellow trustees and, on their behalf, a big thank you to our donors, supporters, partners, foster carers and volunteers. I want to express the trustee's gratitude to Susan our Animal Centre Manager, who throughout the 2021, remained working onsite liaising with the site manager, foster carers, inspectors and keeping the small animal care staff team, designated essential workers during the pandemic, in a safe, Covid-free, work environment. Finally, but not least, our thanks to the Animal Centre and Shop staff teams who were furloughed, but remained fully engaged in our animal welfare work and once the Covid restrictions were lifted, returned enthusiastically to the workplace.



.....
N Cockram
Chairman

Date: 26/1/2022
.....

RSPCA SUSSEX WEST BRANCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report and the audited financial statements of the charity for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the National RSPCA Branch Rules, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The object of the charity is to promote kindness and good care, and prevent or suppress cruelty to animals by all lawful means with particular reference to the geographic area of the Branch, in accordance with the policies of the National Society.

In planning our activities for the year, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit – running a Charity (PB2).

Our vision, mission, values and aims

Vision: A world where all animals are respected and treated with kindness and compassion.

Mission: To promote kindness and good care, and prevent or suppress cruelty to animals by all lawful means with particular reference to the geographic area of the Branch, in accordance with the policies of the National RSPCA Society.

Values: They shape the way we work, underpinning our objectives and are at the heart of our work with animals:

- **Compassionate** - We care deeply about animals and animal welfare and we act with kindness and consideration at all times.
- **Committed** - We never give up on healthy, rehomeable animals and go the extra mile to find the perfect match so animals will flourish in their forever homes.
- **Creative** - We work with integrity – regularly reviewing our performance and drawing on best practice to improve how we work.
- **Expert** - We have the expertise in animal welfare and access to the latest, evidence-based standards of animal welfare.
- **Resilient** - We are solutions focused, adapting to get the best welfare outcome even in the face of adversity.

Strategic aims:

- We will support the Society's Inspectorate in their work, funding veterinary treatment and emergency accommodation for mistreated or abandoned animals.
- We will accept stray and owned animals for rehabilitating and rehoming; and, ensure healthy, rehomeable animals are never euthanized.
- We will carry out an animal welfare community outreach programme throughout our geographic area.
- We will increase awareness of the Branch's work and the new facilities at Mount Noddy Animal Centre.
- We will maximise and diversify our income streams and ensure the financial sustainability our branch in the medium to long term.

RSPCA SUSSEX WEST BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance

To ensure activities remain focused on our charitable aims and continue to deliver public benefit, the trustees have reviewed the outcomes and achievements.

During the year, our four main areas of activity were: 1. Mount Noddy Animal Centre 2. Charity Shop Retail 3. Governance & Management and 4. Fundraising and Public Awareness.

1. Mount Noddy Animal Centre

At Mount Noddy Animal Centre we rescue, rehabilitate and rehome cats and dogs. We have an open intake policy and are committed to taking in all cats and dogs in need of our help. Unlike many other animal centres, we do not discriminate on breed or behavior history, when taking in unwanted animals. We support our local RSPCA Inspectors by taking in, free of charge, rehabilitating and rehoming cats and dogs suffering from neglect, abuse and animals that have been abandoned. We also take in pets whose owners suffer ill health, financial difficulties or die and lost animals and take proactive steps to reunite them with owners.

During the pandemic, all animal shelters were closed to the public. Under the Department for Environment Food and Rural Affairs (DEFRA) ruling, animal shelter staff were classified 'essential workers' and animal shelters permitted to continue to adopt and foster animals as long as DEFRA's guidelines were followed. The guidelines included: all adopters or fosterers living within about an hour's drive of the Centre; all discussions and meeting to take place virtually. This involved sending videos and photos of the animals behaviour to them; and, the adopter being on a video call to see the dog interact with people and other dogs to give them a deeper understanding of their pet's personality. Home visits were also carried out virtually, through photos or video walk-through the home. The staff then delivered the dog or cat to their new homes whilst observing social distancing. All post adoption support was also carried out virtually.

To comply with the temporary procedures, the staff team needed to learn new processes and troubleshoot issues as they introduced adopters and fosterers virtually to their potential animals, so they were aware of the commitment they were undertaking. Multiple virtual visits had to be undertaken to ensure potential adopters had seen all behaviours and were confident and happy to take on the animal.

The social distancing also provided challenges with regard to our veterinary provision. We were unable to accompany animals into the vet clinic. For nervous animals we were able to have them seen outdoors by a vet, whilst observing social distancing measures. Once restrictions were lifted Mount Noddy Animal Centre animal welfare work continued virtually, while the Centre remained closed to the public to comply with health & safety regulations related to the building works.

At the beginning of the 2021, we had 17 animals in our care and during the year we took in 11 dogs, 35 cats and a tortoise compared to 157 in 2020 before the start of the building works. 37 animals were adopted, 9 transferred out to other Centres for adoption, 5 were reunited with their owners, and sadly 1 cat was euthanised due to ill health and 3 new born kittens died. At the end of 2021 we had 9 animals remaining in our care waiting to find their forever homes

RSPCA SUSSEX WEST BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Happy Tails

Many adopters update us on a regular basis of how the cat or dog they have adopted has settled into their forever homes.

Bruno, came into our care with complex behavioral and medical needs. He has now been with his forever family for 3 months and they wanted to share their experience.



"We had a great experience with you guys adopting Bruno. I thought the adoption process was very straight forward. Meeting up with Bruno for walks in the park and you guys explaining his behaviors and his needs was a great way of understanding Bruno's needs and what we could work on with him. So, handing him over to us would not be too difficult as we started growing a bond. over time this benefited us and Bruno. He settled in so quickly and it was also lovely to know that if we needed any help....you guys were always there for support. Having lost Sonny our previous dog a few months before, we never thought we would fall in love with another dog. But... Bruno was our perfect match! It's like we've had him forever he is happy contented and he calmed down so much with us. Thank you so much for everything you've done to allow Bruno into our lives. It's now been 3 months since we've had Bruno. Thanks for choosing us to be his new parents - we will always be grateful."

Nelson the Cockapoo, was bought as a lockdown puppy in June 2020. He was signed over to the Centre in March 2021 as a 1 year old. His family were not able to cope with his behaviours and as an under-socialised dog, he was very mouthy and had many challenging breed traits such as resource guarding. Nelson needed all the basic training. He was very anxious and unsure, so spending time in a foster home with a confident dog, really helped prepare him for his new home.

After 6 weeks in foster care, Nelson was adopted to a lovely family in the West Country. His adopter is a dog trainer and was really committed to Nelson's ongoing development. She spent time getting him comfortable with handling so she was able to meet his specific grooming needs. 'Nelsons hobbies include flyball, hoopers and trick training, but his favourite without a doubt is paddle boarding - we think he is part seal, he loves the water so much! Thank you for letting us adopt him, he is a happy boy, and we are a happy family'.



Strider, was only 6 weeks old when he was rescued from the Chichester canal in June 2021. The tiny kitten was very lucky as a member of the public witnessed him falling into the water, rescued him and brought him to Mount Noddy. Strider was very nervous and spent a week hiding in his foster home, scared of any human interaction.

He was given time and space and his adventurous side started to show. Like any young kitten he had a lot of energy and we looked for a home with people around to play with him and keep him company. He had got on so well with his feline foster sister, so we made sure there was a resident cat in his adopted home too. He is now called Starsky.



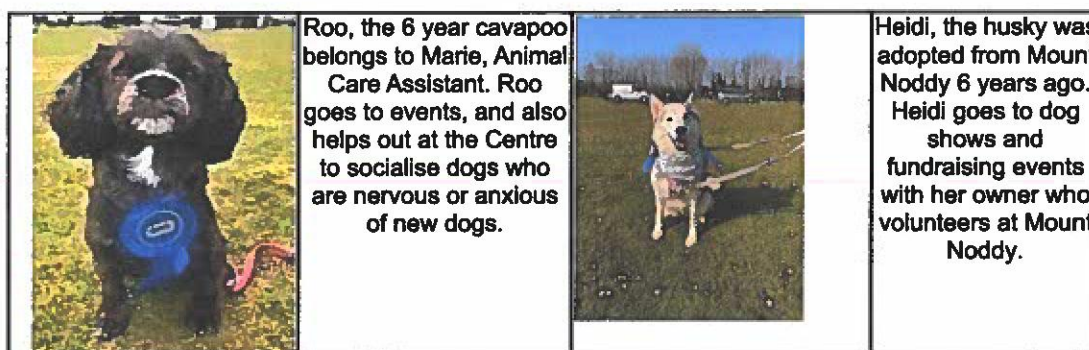
RSPCA SUSSEX WEST BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Mount Noddy Ambassador dogs

Some of our adopted dogs go on to be Mount Noddy Ambassadors. Where possible we use our resident dogs, looking for homes to represent the Centre. However, this is not always possible as the animals in our care are often incredibly nervous of new people, situations and undergoing intensive rehabilitation. We have a group of dogs who are well socialised and trained to go to dogs shows, our charity shops and make media appearances, to highlight the great work we do at the Centre.



Mount Noddy Big Build

The first major redevelopment of the Centre in over 50 years commenced on 6th January 2021. The planning started back in 2018 with a feasibility study being commissioned. The Centre soon became a building site as the old kennels and cattery were demolished before the new accommodation emerged.



The building works continued throughout 2021 and the new animal accommodation will significantly increase the Centre's capacity, with 27 spacious dog kennels and 47 cat pens including six specialised maternity pens for mothers and kittens. The facilities will also include a hydrotherapy treadmill, dedicated veterinary suite for dogs and cats in need of medical attention and secure exercise areas as well as a new reception and visitor centre.

New Staff Roles for the branch

We created three new roles to support the work of the Animal Centre.

- Animal Welfare Officer (AWO), to carry out an animal welfare community outreach programme, designed to reach the most vulnerable people in society, who otherwise, would not be able to access our services. The AWO will assist the local RSPCA inspectorate out in the field and work alongside local councils, social workers and other charities to help pet owners.
- Canine Hydrotherapist, an Animal Care Assistant began her studies towards a Diploma in Hydrotherapy and Canine Water Treadmill Therapy to become a qualified hydrotherapist. Our new build will boast a hydrotherapy treadmill which will enrich the animal resident's health, but also serve as a charged for service, to support the work of the Branch.
- Senior Cat Care Assistant, the new build will also increase our capacity for cats 47 pens, and with it, increased our staffing needs. A Senior Cat Care Assistant was appointed and she will support the Animal Operations Manager in the day to day running of the Centre, ensuring all cats needs are met to the highest standard.

RSPCA SUSSEX WEST BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Volunteers

Despite the new appointments our staff team remains small with many of the staff working part-time. We simply could not achieve the outcomes we do without the invaluable support of dedicated volunteers.

We thank all our volunteers, many of whom were unable to join us at Mount Noddy Animal Centre due to the building works, but remain firm supporters; to our shop volunteers and volunteer drivers, who once the shops re-opened came forward to assist our Managers and Assistant Managers, our fundraising volunteers for their continued enthusiasm and virtual support until we could hold our 'live events'.

2. Charity Retail Shops

The shops generated a turnover of £435,282, (2020: £305,916) and generated a net operating profit of £50,957, (2020: loss of £18,842).

The charity shops' sales continue to raise vital funds towards the operating costs of Mount Noddy Animal Centre. During the year with the closure of essential retail shops, we lost 100 days trading income from our five Charity Shops. Once restrictions were lifted on the 12th April, the shop staff team made sterling efforts to increase sales and produce a profit for the year.

We took part in a pilot project with Shopiigo, selling our donated goods online. Although some of the items achieved a higher price than selling through one of our shops, the amount of administrative time it required, influenced our decision not to proceed at the end of the pilot period.

The shops provide a valuable source of low cost, good quality, preloved goods to the benefit of the public and the local environment - our five charity shops' prevented tons of textiles going to a landfill.

Our thanks go to our shop managers and staff for their hard work and maintaining a high standard of customer care and our shop volunteers for their dedication and time they give.

3. Governance & Management

In the Autumn, the trustees carried out a strategic review and agreed high-level descriptions of the key activities and targets that should be progressed in 2022. The strategy document will be reviewed throughout 2022 by the trustees, to ensure the Branch remains on track to deliver the activities.

As part of the strategic review the trustees agreed to change the name of the Branch to RSPCA Sussex West, to better reflect the geographic area of the Branch.

In April our application to HMRC for VAT registration was successful. Prior to April, we were part of the National RSPCA's group registration.

The Branch joined together with RSPCA Central London to deliver their successful application to the Government's Kickstart Scheme. We created Retail Assistant posts in our charity shops that provided candidates with retail experience and practical skills they could transfer to other jobs in the future.

During the year some of the staff were furloughed and at the end of the Coronavirus Job Retention Scheme there were no staff redundancies. The Business & Income Generation Manager left in March to start a new exciting role with another RSPCA branch. The trustees decided not to recruit a successor but to review the situation later in the year. In September, our Shops' Group Manager retired and one of our Shop Managers was appointed Senior Shop Manager, to support the other Manager's whilst continuing to manage her own shop.

RSPCA SUSSEX WEST BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

4. Fundraising and Public Awareness – Our income sources are: our charity shops; rehoming fees; investment property rental income; donations and legacies. We rely on volunteers to assist with organising fundraising events that also provide an opportunity to raise public awareness of Mount Noddy Animal Centre.

Due to the Covid restrictions several of the planned events had to be cancelled and others that could, were carried out as virtual events. We did though undertake the following fundraising activities:

- To celebrate being 51 years at Mount Noddy, we launched on our website the 51 Club, aimed at all ages but primarily children. Individuals are invited to do something that raises money which involves the number 51, ie bake and sell 51 cakes! Members of the 51 Club will have a pin badge and name and photo on the 51 Club wall on our website.
- We successfully enrolled on the Google grants programme to increase the impact of our digital marketing outcomes.
- We launched 'Mount Noddy Pet Promise'. Pet owners who are worried about what might happen to their cat or dog when they die, can register for free with our assurance that any pet will be looked after free of charge at Mount Noddy Animal Centre, until a loving home can be found for them.
- In April we took ownership of a new Vauxhall van to replace the old van that was no longer fit for purpose. We are extremely grateful to Yeomans Vauxhall Littlehampton who donated the van.
- On the 4th July, we took part in Chichester Rotary Club's 'One Family Fun Day' in Priory Park. We provided pet advice and an information display, mapping the progress of 'Mount Noddy Big Build'.
- On the 7th August, Nurture Them Naturally in Chichester held a fundraising day for us.
- On the 17th August we held a Golf Day at Goodwood with 60 golfers playing an 18-hole competition followed by supper at the Kennels tented dining area. The event raised over £5,000 and we also benefitted from very generous sponsors who attended the event.



- On the 29th August we participated in the fun at Petworth Street Party and returned to Petworth on 4th December, to take part in the Petworth Christmas Fayre.

Awareness of the Branch's animal welfare work has increased with articles published in Parish magazines covering a large number of villages in different parts of the county. We were also featured in Sussex Life on more than one occasion.

Risks

The trustees actively review the risks, which the charity faces covering operational and financial aspects, and has systems in place to mitigate these risks. For example:

- Completion of financial commitments related to the redevelopment of Mount Noddy Animal Centre: Prior to signing the contract with the construction company, the trustees agreed to sell 4 Riverdale, one of the investment rental properties. A qualified surveyor's report in compliance with Section 119 of the Charities Act 2011 was commissioned. In case the sale was not achieved within the forecast timescale, a bank loan was arranged with CAF Bank to cover the financial commitments of the redevelopment contract.
- Financial stability - The ongoing financial challenge we face to make up for the lost income during the Covid-19 pandemic and to raise income in excess of £1m each year to future proof the ongoing operating costs of the redeveloped Centre and the Branch's other commitments: The charity has robust financial management functions and internal financial controls.

RSPCA SUSSEX WEST BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

- **Non-financial risks** - Risks that arise from health & safety of staff, volunteers, adopters and visitors. The Branch adheres to RSPCA policies and guidelines and Health & Safety law and best practice. The charity has an external provider for health & safety advice and support that includes staff training. The building works throughout the year at Mount Noddy Animal Centre prohibited access to the site to the public and the small staff team caring for animals, fully complied with the H&S policies of the contractor, who had overall H&S responsibility for the site. Covid-19 risk assessments were undertaken at the Animal Centre and Charity Shops, procedures introduced and PPE purchased and used by the staff. Any new activity has a risk assessment carried out.

Financial review

Whilst the adverse effects of the pandemic on everyday life ebbed during the latter part of the year, it remained a testing time for the Branch financially. The financial statements cover the activities of RSPCA Sussex West Branch. Income for the year £1,597,884 (2020: £1,185,215) and Expenditure £929,725 (2020: £850,799). There was a net operating surplus during the year of £135,838 and the total funds at the end of 31 December 2021 are £11,807,245 (2020: £11,671,408).

Whilst we have assets in excess of £11m, the majority are not immediate liquid assets. The assets are made up of:

- investment rental properties valuations** £4.2m, the rental income from the investment properties contributes towards the operating costs of Mount Noddy Animal Centre. The trustees have the option to sell one or more of the properties to raise funds, taking in account lease restrictions, but there would need to be another sustainable income source to replace the annual rental income.
- fixed assets of £4.6m**, representing the valuation of the freehold of Mount Noddy Animal Centre and the redevelopment spend in 2021, shop leases and small items of equipment. The retention of the Animal Centre is essential to being able to deliver our charitable objectives, therefore disposing of the Centre to raise funds is not a viable option.

Therefore, the only readily available funds to the Charity are cash and 'cash equivalents' ie the bank balances, debtors and funds invested on the Flagstone IT platform (£2.3m). The Branch has estimated commitments and annual running costs totalling £1.3m, in addition to the creditors due within one year reported in the balance sheet, to be met from these cash funds.

Income

Total income for the year was £1,597,884. We received £649,590 in unbudgeted legacy income including: estates of the late Ms I Kimberly, Mr R McClure, Ms S Stanley, Ms C Meeson, and Mr P Evans. We are extremely grateful to them and the other individuals during the year, for remembering animals in need of our care in their Wills.

Expenditure

Total expenditure for the year was £929,725.

RSPCA SUSSEX WEST BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Reserves policy

The Branch maintains reserves to cover the impact of unforeseen events, to meet its financial obligations and to set aside funds for future development and/or, to meet future commitments.

We established an unrestricted reserve level of £500,000 in the general fund, to cover the continuing liabilities arising from five shop leases, employment of staff and the animals in our care, in the unlikely event of winding down the Charity's activities. This represents six months expenditure, which is in line with Charity Commission guidelines. We will review our reserve's policy against the level of reserves held throughout the year, to ensure the policy remains in the Branch's best interest.

The trustees increased the restricted reserve fund, Long Term Conditions to £16,850. The fund will cover commitments made to either fund, or contribute towards, the veterinary care of adopted animals, whose potential future need was identified by our vets at the time of adoption and therefore not eligible for cover through insurance.

The trustees have wide powers of investment governed and restricted by the Royal Society for the Prevention of Cruelty to Animals Investment Act 1958.

The trustees have invested unrestricted funds across more than one investment provider, to spread the risk across the portfolio in markets that are closely regulated and covered under the Financial Services Compensation Scheme.

Plans for future periods

In planning our activities for the year, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit – running a Charity (PB2)'. Once again, in 2022, animal welfare will continue to be at the heart of everything we do:

- We will complete the major redevelopment of Mount Noddy Animal Centre.
- We will support the National Society's Inspectorate in their work, funding veterinary treatment and providing emergency accommodation for mistreated or abandoned animals in our geographic area.
- We will carry out an animal welfare community outreach programme throughout our geographic area.
- We will accept strays and owned animals for rehabilitating and rehoming; and ensure healthy, rehomeable animals are never euthanised.
- We will increase awareness of the Branch's work and the new facilities at Mount Noddy Animal Centre.
- We will maximise and diversify our income streams and ensure the financial sustainability of our Branch in the medium to long term.

RSPCA SUSSEX WEST BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management

RSPCA Sussex West Branch is a registered charity, structured as an unincorporated charitable association. The Charity is self-funded and operates as a separately registered Branch of the National RSPCA, subject to its rules for Branches (as updated 18th February 2009).

The trustees are responsible for the governance, financial management and strategic direction of the Charity. The trustees, are constituted as a corporate body and consists of between 5–12 elected RSPCA members. The trustees volunteer their time and skills and do not receive remuneration for their involvement.

New trustees are recruited through RSPCA Branch membership; national charity volunteer websites; networking; word of mouth; and, local media. Candidates for election as trustee must be nominated in writing by at least two eligible Branch members. Eligible candidates are elected by a majority of Branch members present and voting at the Annual General Meeting (AGM). Candidates must have been members of the RSPCA Branch for three clear months prior to nomination. Members of the Trustee Board are elected to serve until the next AGM, unless their term of office is ended at an earlier date. The Trustee Board can co-opt up to three trustees during the year and they serve until the next AGM, when they must stand down and if Branch members, may stand for election.

New trustees are inducted into the Branch, its policies and procedures; the RSPCA Guidance for Branch trustees; Branch rules; trustees' roles and responsibilities and given a copy of the Charity Commission's 'The Essential Trustee – What you Need to Know' leaflet.

The trustees held regular meetings (some were held virtually) during the year at which decisions were made and day-to-day running was delegated for action to the Animal Centre Manager, Business & Income Generation Manager and Shops' Group Manager and their respective staff teams.

Remuneration policy

The trustees are ultimately responsible for setting remuneration levels for the senior management personnel and other key staff positions. This task is delegated to the Finance & Property Sub Committee. In deciding the levels of pay, the following factors are taken into consideration: the potential financial impact to the Branch of loss of key staff and therefore the retention of good staff is considered essential; ability to attract the right calibre of staff and in this respect, salaries are benchmarked against other similar organisations as well as local market pay rates. National minimum and living wage requirements are also key parameters together with the Branch's ability to pay, including in the longer term.

The trustees who have served during the year and up to the date of signature of the financial statements were:

M Falloon

P Marshall

N Cockram

G Stribling-Wright

F O'Kelly

I Glenister

A Faye

C Penhallurick

R Mills

C Skippins

(Appointed 29 March 2022 and resigned 29 May 2022)

Key Management Personnel

Animal Centre Manager Susan Botherway

Shops Area Manager Katie Marshall (until 31 August 2021)

Business & Income

Generation Manager Jenny Eden (until 31 March 2021)

Supplier payment policy

The charity's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

RSPCA SUSSEX WEST BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees' report was approved by the Board of Trustees.



.....
N Cockram
Trustee

Date: 26/7/2022

RSPCA SUSSEX WEST BRANCH

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

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

The law applicable to charities in England and Wales requires the trustees 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 year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient 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 (Accounts 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.

RSPCA SUSSEX WEST BRANCH

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF RSPCA SUSSEX WEST BRANCH

Opinion

We have audited the financial statements of RSPCA Sussex West Branch (the 'charity') for the year ended 31 December 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

RSPCA SUSSEX WEST BRANCH

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF RSPCA SUSSEX WEST BRANCH

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of Trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Identifying potential risks related to irregularities

- We obtained an understanding of the laws and regulations that are applicable to the charity and determined those which could reasonably be expected:
 - To have a direct effect on the determination of material amounts and disclosures in the financial statements. We determined that the most significant were the Charities Statement of Recommended Practice (FRS102); and
 - To not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or avoid a material penalty. We determined that the most significant were health and safety, and employment law.
- We enquired to management as to their own assessment of risks in relation to fraud and irregularities and the internal controls they may have in place to mitigate the risks of fraud or non-compliance with laws and regulations;
- We evaluated management's incentives and opportunity for fraudulent manipulation of the financial statements (including the risk of override of controls). Also, evaluated if there is an increased risk of fraud arising due to the potential impact of Covid-19 on the activities of the charitable company and the reporting thereon.

RSPCA SUSSEX WEST BRANCH

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF RSPCA SUSSEX WEST BRANCH

Audit approach to risks identified

- We reviewed how the charity is complying with laws and regulations by making enquiries to management and senior employees. This was corroborated by review of correspondence received from regulatory bodies;
- We reviewed the financial statement disclosures and tested to supporting documentation to assess compliance with the Charities Act and accounting standards;
- We enquired to management concerning any actual or potential litigation and claims;
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud or non-compliance;
- We enquired whether management had any knowledge of any actual, suspected, or alleged fraud;
- We tested the appropriateness of journal entries and other adjustments to assess whether the judgements made in making accounting estimates are indicative of a potential bias. This included assessing the business rationale of any significant transactions that are unusual or outside the normal course of business;
- We communicated the risks identified and the audit approach to be taken to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit. There are inherent limitations in the audit procedures described above.

The further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

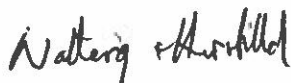
Other matters

Your attention is drawn to the fact that the charity has prepared financial statements 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 (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Watling & Hirst Limited

**Chartered Certified Accountants
Statutory Auditor**

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Cawley Place
15 Cawley Road
Chichester
West Sussex
PO19 1UZ

RSPCA SUSSEX WEST BRANCH

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF RSPCA SUSSEX WEST BRANCH

Watling & Hirst Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

RSPCA SUSSEX WEST BRANCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

Current financial year

	Notes	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Income from:						
Donations and legacies	3	739,638	-	-	739,638	393,707
Government Covid-19 grants	3	183,125	-	-	183,125	175,698
Charitable activities						
Adoption fees		3,195	-	-	3,195	13,345
Other trading activities	4	445,673	-	-	445,673	309,058
Investments	5	226,253	-	-	226,253	293,407
Total income		1,597,884	-	-	1,597,884	1,185,215
Expenditure on:						
Raising funds	6	437,023	-	-	437,023	406,879
Charitable activities						
Animal Centre	7	491,002	-	1,700	492,702	443,920
Total charitable expenditure		491,002	-	1,700	492,702	443,920
Total resources expended		928,025	-	1,700	929,725	850,799
Net gains/(losses) on investments	11	(532,321)	-	-	(532,321)	(653,121)
Net incoming/(outgoing) resources before transfers		137,538	-	(1,700)	135,838	(318,705)
Gross transfers between funds		2,858,536	(2,868,536)	10,000	-	-
Net income/(expenditure) for the year/ Net movement in funds		2,996,074	(2,868,536)	8,300	135,838	(318,705)
Fund balances at 1 January 2021		8,794,321	2,868,536	8,550	11,671,407	11,990,113
Fund balances at 31 December 2021		11,790,395	-	16,850	11,807,245	11,671,408

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

RSPCA SUSSEX WEST BRANCH

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

Prior financial year

	Notes	Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:					
Donations and legacies	3	392,007	-	1,700	393,707
Government Covid-19 grants	3	175,698	-	-	175,698
Charitable activities					
Adoption fees		13,345	-	-	13,345
Other trading activities	4	309,058	-	-	309,058
Investments	5	293,407	-	-	293,407
Total income		1,183,515	-	1,700	1,185,215
Expenditure on:					
Raising funds	6	406,879	-	-	406,879
Charitable activities					
Animal Centre	7	443,920	-	-	443,920
Total charitable expenditure		443,920	-	-	443,920
Total resources expended		850,799	-	-	850,799
Net gains/(losses) on investments	11	(653,121)	-	-	(653,121)
Net incoming/(outgoing) resources before transfers		(320,405)	-	1,700	(318,705)
Gross transfers between funds		291,264	(291,264)	-	-
Net income/(expenditure) for the year/ Net movement in funds		(29,141)	(291,264)	1,700	(318,705)
Fund balances at 1 January 2020		8,823,463	3,159,800	6,850	11,990,113
Fund balances at 31 December 2020		8,794,322	2,868,536	8,550	11,671,408

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

RSPCA SUSSEX WEST BRANCH

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	12		4,681,993		1,132,202
Investment properties	13		4,198,000		7,410,000
			<u>8,879,993</u>		<u>8,542,202</u>
Current assets					
Stocks	14	1,118		4,374	
Debtors	15	620,563		266,972	
Investments	16	2,367,298		2,637,032	
Cash at bank and in hand		219,052		355,316	
			<u>3,208,031</u>	<u>3,263,694</u>	
Creditors: amounts falling due within one year	17		<u>(193,353)</u>	<u>(134,488)</u>	
Net current assets			3,014,678		3,129,206
Total assets less current liabilities			<u>11,894,671</u>		<u>11,671,408</u>
Creditors: amounts falling due after more than one year	18		<u>(87,426)</u>		-
Net assets			<u><u>11,807,245</u></u>		<u><u>11,671,408</u></u>
Income funds					
Restricted funds	19		16,850		8,550
<u>Unrestricted funds</u>					
Designated funds	20	-		2,868,536	
General unrestricted funds		11,790,395		8,794,322	
			<u>11,790,395</u>		<u>11,662,858</u>
			<u><u>11,807,245</u></u>		<u><u>11,671,408</u></u>

The financial statements were approved by the Trustees on 26/7/2022


M Falloon
Trustee


N Cockram
Trustee

RSPCA SUSSEX WEST BRANCH

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from operations	26		330,980		161,548
Investing activities					
Purchase of tangible fixed assets		(3,646,608)		(299,635)	
Proceeds on disposal of tangible fixed assets		3,698		-	
Purchase of investment property		(850)		(3,121)	
Proceeds on disposal of investment property		2,680,529		-	
Proceeds on disposal of other investments		269,734		(34,102)	
Interest received		226,253		293,407	
Net cash used in investing activities			(467,244)		(43,451)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(136,264)		118,097
Cash and cash equivalents at beginning of year			355,316		237,219
Cash and cash equivalents at end of year			<u>219,052</u>		<u>355,316</u>

RSPCA SUSSEX WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

RSPCA Sussex West Branch is an unincorporated charity. The branch was formed in 1961, and became a registered charity on 29th January 1964.

1.1 Accounting convention

The accounts have been prepared in accordance with the RSPCA branch rules, effective from 1st January 2006, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include include investment properties at fair value. The principal accounting policies adopted are set out below.

There are no material uncertainties about the charity's ability to continue as a going concern.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.3 Incoming resources

Income is recognised and included in the accounts once the charity has entitlement to the funds, any performance conditions attached to the income have been met or are fully within the control of the charity, there is sufficient certainty that receipt of the income is considered probable and the amount can be measured reliably.

For legacies, entitlement is taken as 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 Centre that a distribution will be made; or
- When distribution is received from the estate.

Receipt of a legacy, in whole or in 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 the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

RSPCA SUSSEX WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

Income received by way of government assistance in relation to the Covid-19 are grants and the furlough scheme. The government assistance is included in full in the Statement of Financial Activities once receivable. The recognition method adopted is the accrual model.

Goods donated for resale are included as income when they are sold.

Donated goods for ongoing use by the charity in carrying out its activities are recognised as tangible fixed assets with the corresponding gain recognised as income from donations.

Income received in advance of any service is deferred until the criteria for income recognition are met.

Income received in respect of rents from investment properties is recognised on a straight line basis in line with the lease.

1.4 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold buildings	2.5% straight line basis
Leasehold land and buildings	straight line over lease term
Plant and equipment	10% reducing balance basis

Freehold land is not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

RSPCA SUSSEX WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

RSPCA SUSSEX WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.13 Current asset investments

Current asset investments consist of cash deposits held within a variety of different institutions. Deposits are made for a minimum period of three months.

Interest is accrued on a daily basis and is recognised within the financial statements within the year to which the interest relates.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees 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 in 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.

RSPCA SUSSEX WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

3 Donations and legacies

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Donations and gifts	90,048	-	90,048	54,800
Legacies receivable	649,590	-	649,590	338,907
Government grants re: Covid-19 assistance	183,125	-	183,125	175,698
	<u>922,763</u>	<u>-</u>	<u>922,763</u>	<u>569,405</u>
For the year ended 31 December 2020	<u>567,705</u>	<u>1,700</u>		<u>569,405</u>
Legacies receivable				
Kimberley	307,939	-	307,939	-
McClure	142,303	-	142,303	-
Stanley	74,417	-	74,417	-
Meeson	53,689	-	53,689	-
Evans	54,458	-	54,458	-
Hodgson	-	-	-	172,286
Walker	-	-	-	10,306
Petworth	-	-	-	10,000
Other	16,784	-	16,784	146,315
	<u>649,590</u>	<u>-</u>	<u>649,590</u>	<u>338,907</u>

4 Other trading activities

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Fundraising activities	7,505	1,019
Sale of goods - charity shops	435,282	305,916
Sale of goods - rehoming centre	2,886	2,123
	<u>445,673</u>	<u>309,058</u>
Other trading activities	<u>445,673</u>	<u>309,058</u>

RSPCA SUSSEX WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

5 Investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Rental income	210,815	255,052
Interest receivable	15,438	38,355
	<u>226,253</u>	<u>293,407</u>

RSPCA SUSSEX WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

6 Raising funds

	2021 £	2020 £
Trading costs		
Operating charity shops	175,242	158,689
Staff costs	186,012	151,153
Depreciation	9,170	9,162
Support costs	13,901	5,754
	<hr/>	<hr/>
Trading costs	384,325	324,758
	<hr/>	<hr/>
Investment property costs	52,698	82,121
	<hr/>	<hr/>
	<u>437,023</u>	<u>406,879</u>

RSPCA SUSSEX WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

7 Charitable activities

	2021 £	2020 £
Staff costs	211,755	244,087
Depreciation	76,050	38,826
Rates, water and refuse	7,607	12,556
Light and heat	14,142	15,734
Repairs and renewals	6,724	4,607
Insurance	1,695	1,581
Veterinary fees, drugs and food	20,921	60,448
Training costs	2,648	2,435
Consumables	99	2,345
Goods for resale/fundraising costs	30,498	28,738
	<u>372,139</u>	<u>411,337</u>
Share of support costs (see note 8)	60,557	10,630
Share of governance costs (see note 8)	60,006	21,953
	<u>492,702</u>	<u>443,920</u>
Analysis by fund		
Unrestricted funds - general	491,002	
Restricted funds	1,700	
	<u>492,702</u>	
For the year ended 31 December 2020		
Unrestricted funds - general		443,920
		<u>443,920</u>

RSPCA SUSSEX WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

8 Support costs	Support costs	Governance costs	2021	2020
	£	£	£	£
Loss on disposal of fixed assets	7,898	-	7,898	-
Telephone	3,543	-	3,543	3,119
Miscellaneous expenses	8,924	-	8,924	5,172
Motor expenses	835	-	835	1,678
Disallowable VAT	47,639	-	47,639	1,173
Auditors' remuneration	-	12,600	12,600	12,000
Legal and professional	-	53,025	53,025	15,195
	<u>68,839</u>	<u>65,625</u>	<u>134,464</u>	<u>38,337</u>
Analysed between				
Trading	8,282	5,619	13,901	5,754
Charitable activities	60,557	60,006	120,563	32,583
	<u>68,839</u>	<u>65,625</u>	<u>134,464</u>	<u>38,337</u>

Governance costs includes payments to the auditors of £11,100 (2020 - £10,780) for audit fees.

9 Trustees

None of the trustees received any remuneration or benefits from the charity during the year.

The spouse of trustee P Marshall received remuneration of £9,079 (2020 - £16,923) during the year in respect of hours worked as part time Shops' Group Manager.

RSPCA SUSSEX WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
Employees	28	32

Employment costs

	2021	2020
	£	£
Wages and salaries	379,325	369,149
Social security costs	18,442	26,071
	<u>397,767</u>	<u>395,220</u>

There were a total of 19 (2020 - 20) full time equivalent employees in the year.

There were no employees whose annual remuneration was £60,000 or more.

11 Net gains/(losses) on investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Revaluation of investment properties	17,150	(653,121)
Gain/(loss) on sale of investment properties	(549,471)	-
	<u>(532,321)</u>	<u>(653,121)</u>

RSPCA SUSSEX WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

12 Tangible fixed assets

	Freehold buildings	Leasehold land and buildings	Plant and equipment	Total
	£	£	£	£
Cost				
At 1 January 2021	1,143,786	74,788	55,340	1,273,914
Additions	3,613,365	528	32,715	3,646,608
Disposals	(2,878)	(17,177)	(4,862)	(24,917)
At 31 December 2021	<u>4,754,273</u>	<u>58,139</u>	<u>83,193</u>	<u>4,895,605</u>
Depreciation and impairment				
At 1 January 2021	88,400	38,579	14,733	141,712
Depreciation charged in the year	67,657	9,170	8,394	85,221
Eliminated in respect of disposals	-	(10,379)	(2,942)	(13,321)
At 31 December 2021	<u>156,057</u>	<u>37,370</u>	<u>20,185</u>	<u>213,612</u>
Carrying amount				
At 31 December 2021	<u>4,598,216</u>	<u>20,769</u>	<u>63,008</u>	<u>4,681,993</u>
At 31 December 2020	<u>1,055,386</u>	<u>36,209</u>	<u>40,607</u>	<u>1,132,202</u>

13 Investment property

	2021 £
Fair value	
At 1 January 2021	7,410,000
Additions through external acquisition	850
Disposals	(3,230,000)
Net gains or losses through fair value adjustments	17,150
At 31 December 2021	<u>4,198,000</u>

Investment property comprises a portfolio of residential and commercial properties in South-West London. The fair value of the investment property has been arrived at on the basis of valuations carried out by Peter N Dickin & Co Chartered Surveyors, Knight Frank LLP Chartered Surveyors and ASM Chartered Surveyors, each of which are not connected with the charity. The valuations were made on an open market value basis by reference to market evidence of transaction prices for similar properties.

14 Stocks

	2021 £	2020 £
Finished goods and goods for resale	<u>1,118</u>	<u>4,374</u>

RSPCA SUSSEX WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

15 Debtors	2021	2020
	£	£
Amounts falling due within one year:		
Other debtors	178,874	50,999
Prepayments and accrued income	441,689	215,973
	<u>620,563</u>	<u>266,972</u>
16 Current asset investments	2021	2020
	£	£
Cash equivalents on deposit	<u>2,367,298</u>	<u>2,637,032</u>
17 Creditors: amounts falling due within one year	2021	2020
	£	£
Other taxation and social security	6,283	5,611
Trade creditors	49,283	67,155
Other creditors	92,730	-
Accruals and deferred income	45,057	61,722
	<u>193,353</u>	<u>134,488</u>
18 Creditors: amounts falling due after more than one year	2021	2020
	£	£
Other creditors	<u>87,426</u>	<u>-</u>

RSPCA SUSSEX WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds					Balance at 31 December 2021
	Balance at 1 January 2020	Incoming resources ¹	Balance at 1 January 2021	Resources expended	Transfers	
	£	£	£	£	£	£
Long Term Conditions Fund	6,850	-	6,850	-	10,000	16,850
Golf Fund	-	1,700	1,700	(1,700)	-	-
	<u>6,850</u>	<u>1,700</u>	<u>8,550</u>	<u>(1,700)</u>	<u>10,000</u>	<u>16,850</u>

The Long Term Conditions Fund has been set up to cover commitments made to either fund or contribute to veterinary care of animals in foster or rehome, which is not covered by insurance. This includes £6,850 raised and ring fenced for a hip operation required by a dog, Steve.

The Golf Fund represented sponsorship for the golf event which took place in August 2021.

20 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2020	Transfers	Balance at 1 January 2021	Resources expended	Transfers	Balance at 31 December 2021
	£	£	£	£	£	£
Redevelopment fund	3,159,800	(291,264)	2,868,536	(3,435,635)	567,099	-
	<u>3,159,800</u>	<u>(291,264)</u>	<u>2,868,536</u>	<u>(3,435,635)</u>	<u>567,099</u>	<u>-</u>

The Redevelopment Fund was set up to contribute towards the costs of the redevelopment of the Mount Noddy Animal Centre. The majority of costs have been incurred prior to 31st December 2021 and remaining costs will be met from the Unrestricted funds.

RSPCA SUSSEX WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

21 Analysis of net assets between funds

	Unrestricted funds		Designated funds		Restricted funds		Total Unrestricted funds		Designated funds		Restricted funds		Total	
	2021	£	2021	£	2021	£	2021	£	2020	£	2020	£	2020	£
Fund balances at 31 December 2021 are represented by:														
Tangible assets	4,681,993		-		-		4,681,993	1,132,202	-		-	-	-	1,132,202
Investment properties	4,198,000		-		-		4,198,000	7,410,000	-		-	-	-	7,410,000
Current assets/(liabilities)	2,997,828		-		16,850		3,014,678	252,120	2,868,536		8,550		3,129,206	
Long term liabilities	(87,426)		-		-		(87,426)	-	-		-		-	
	<u>11,790,395</u>		<u>-</u>		<u>16,850</u>		<u>11,807,245</u>	<u>8,794,322</u>	<u>2,868,536</u>		<u>8,550</u>		<u>11,671,408</u>	

The assets are in excess of eleven million, with the majority made up from the valuation of the investment rental properties, rather than immediate liquid assets.

RSPCA SUSSEX WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

22 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	108,700	100,843
Between two and five years	224,466	110,500
	<u>333,166</u>	<u>211,343</u>

Operating lease commitments comprise five leases with monthly rents of £1,750 (40 months remaining), £2,183 (58 months remaining), £2,083 (44 months remaining), £2,000 (14 months remaining) and £1,250 (10 months remaining).

23 Capital commitments

	2021 £	2020 £
--	-----------	-----------

At 31 December 2021 the charity had capital commitments as follows:

Contracted for but not provided in the financial statements:

Acquisition of property, plant and equipment	<u>526,972</u>	<u>3,462,305</u>
--	----------------	------------------

The capital commitment is in respect of the redevelopment works at the Centre. Works commenced in January 2021, and are expected to be completed in 2022.

24 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2021 £	2020 £
Aggregate compensation	<u>57,198</u>	<u>61,689</u>

RSPCA SUSSEX WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

25 Covid-19

The charity was materially and adversely affected by the Covid-19 pandemic.

Government national lockdown restrictions enforced the closure of the charity shops, restricted fundraising opportunities and there has been no public access to the rehoming centre for the majority of 2020 and closure continued during the current year with the charity shops reopening in April 2021.

Consequently, 2020 and 2021 operating results have been adversely affected.

The charity applied for and received additional financial support in terms of local government grants available to the hospitality and leisure industry as well as accessing the government Job Retention Scheme.

The charity shops have remained open throughout the duration of 2022 and it is foreseen by the trustees that Covid-19 should have minimal effect on the charity going forward.

26 Cash generated from operations	2021	2020
	£	£
Surplus/(deficit) for the year	135,838	(318,705)
Adjustments for:		
Investment income recognised in statement of financial activities	(226,253)	(293,407)
Loss on disposal of tangible fixed assets	7,898	-
Loss on disposal of investment property	549,471	-
Fair value gains and losses on investment properties	(17,150)	653,121
Depreciation of tangible fixed assets	85,220	47,987
Movements in working capital:		
Decrease in stocks	3,256	2,790
(Increase)/decrease in debtors	(353,591)	13,050
Increase in creditors	146,291	56,712
Cash generated from operations	330,980	161,548

RSPCA Sussex West Branch

England & Wales - Charity number 206300

Accounts

Charity Registration No. 206300

**RSPCA SUSSEX CHICHESTER
& DISTRICT BRANCH**

**ANNUAL REPORT AND
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31 DECEMBER 2020**

RSPCA SUSSEX, CHICHESTER & DISTRICT BRANCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

M Falloon
P Marshall
N Cockram
G Stribling-Wright
F O'Kelly
I Glenister
A Faye
C Penhallurick

(Appointed 19 August
2020)

R Mills

(Appointed 19 August
2020)

Charity number

206300

Principal address

Mount Noddy Animal Centre
Blackmill Lane
Eartham
Chichester
West Sussex
PO18 0LL

Auditor

Watling & Hirst Limited
Cawley Place
15 Cawley Road
Chichester
West Sussex
PO19 1UZ

RSPCA SUSSEX, CHICHESTER & DISTRICT BRANCH

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RSPCA SUSSEX, CHICHESTER & DISTRICT BRANCH

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2020

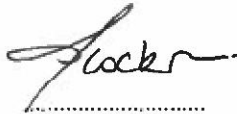
Welcome from Nicholas Cockram Chair:

We were delighted to appoint Dr Bruce Fogle, MBE, as our President. He is a veterinary expert and author who has dedicated his life and career to the welfare of animals. We have ambitious plans for the centre and are so grateful for Bruce's support. Bruce brings a depth of experience and vision to the board that is most welcome.

2020 has tested our resilience as we adapted our way of working during the pandemic, keeping our staff and animals safe. Our five charity shops, as non-essential shops, were closed for a third of the year, with the resulting loss of income. Mount Noddy Animal Centre, as other animal shelters around the country, closed to the public from 24 March for the remainder of the year. Whilst we were able to furlough our shop staff during closure, we were unable to furlough our animal centre staff. At the beginning of the first lockdown we had 40 cats and dogs at Mount Noddy who needed to be cared for by our committed staff team.

Post year-end, and at the time of writing, although still living under the restrictions of Covid-19, the £3.42m redevelopment of Mount Noddy Animal Centre got underway. The 4 January 2021 was a monumental day for the trustees, staff and volunteers as we embarked on the 'The Mount Noddy Big Build', a 13-month project. The end result will be state of the art accommodation and facilities for cats and dogs, designed and built to high animal welfare standards.

We thank our staff at Mount Noddy and the Shops for their extraordinary commitment and professionalism during the pandemic. Our work at Mount Noddy and the surrounding areas in West Sussex wouldn't be possible without our supporters, donors, partners, volunteers and on behalf of my fellow trustees, we thank you.



.....
N Cockram

Chairman

Dated:

26/5/2021

RSPCA SUSSEX, CHICHESTER & DISTRICT BRANCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report and the audited financial statements of the charity for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the National RSPCA Branch Rules, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The object of the charity is to promote kindness and good care, and prevent or suppress cruelty to animals by all lawful means with particular reference to the geographic area of the Branch, in accordance with the policies of the National Society.

In planning our activities for the year, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit – running a Charity (PB2).

The trustees have reviewed and agreed the following six strategic aims:

- to support the Society's Inspectorate in their work, funding veterinary treatment and emergency accommodation for mistreated or abandoned animals;
- to accept stray and owned animals for rehoming; and, ensure healthy, rehomeable animals are never euthanised;
- to improve the accommodation and enrichment opportunities for cats and dogs incorporating best practice;
- to increase awareness of the animal centre and its offer;
- to maximise and diversify income streams and voluntary income; and,
- to provide volunteering and work experience opportunities in animal care, retail and fundraising.

RSPCA SUSSEX, CHICHESTER & DISTRICT BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance

To ensure activities remain focused on our charitable aims and continue to deliver public benefit, the trustees have reviewed the outcomes and achievements during the year.

In 2020, our four main areas of activity were: 1. Mount Noddy Animal Centre 2. Charity Shop Retail 3. Governance & Management and 4. Fundraising and Public Awareness.

1. Mount Noddy Animal Centre

At Mount Noddy Animal Centre we rescue, rehabilitate and rehome cats and dogs. We have an open intake policy and are committed to taking in all cats and dogs in need of our help and we are open every day, to respond to their needs. Unlike many other animal centres, we do not discriminate on breed or behavior history, when taking in unwanted animals. We support our local RSPCA Inspectors by taking in, free of charge, rehabilitating and rehoming cats and dogs suffering from neglect, abuse and animals that have been abandoned. We also take in pets whose owners suffer ill health, financial difficulties or die and lost animals and take proactive steps to reunite them with owners.

During 2020, the Branch took in 157 animals (29 dogs and 128 cats), compared to 325 animals in 2019. We rehomed 164, compared to 269 in 2019. The Branch transferred out 3 dogs to other RSPCA centres and breed specialist rehoming charities, to give them the best chance of finding their forever homes. In addition, 9 stray animals were reunited with their owners and due to ill health, 9 animals (6 dogs and 3 cats) were euthanised.

All the animals that arrive at Mount Noddy Animal Centre have a full health check where their body condition, skin, limbs, and gait are all checked. The animals are vaccinated, micro-chipped, neutered, and treated for parasites. Geriatric cats and dogs also have blood and urine tests to check liver and kidney functions. Any health conditions advised by the vet are thoroughly investigated and treated. During their stay at the Centre the cats and dogs have a healthy diet, regular exercise and, an individual enrichment programme. Our staff team are creative at finding a variety of ways to keep them stimulated that help to reduce stress levels and aid rehabilitation. Positive training methods are used to address any behavioral issues.

When lockdown began in March 2020, there were 40 animals (11 dogs and 29 cats) at the animal centre. The centre was closed to all non-essential staff and volunteers during this time and adoptions were not able to go ahead. When restrictions began to ease, DEFRA set out guidelines for adoption. These included virtual home visits, virtual meetings and travel restrictions. As key workers, the animal care staff were able to travel within an hour to take the dogs and cats to their new homes.

The behaviour and welfare advisor worked hard during the year to ensure the welfare needs of all the dogs and cats were met during the times we had to close to volunteers. With no offsite walks for the dogs, or volunteer company for the cats, the team developed enrichment and training ideas to keep them stimulated. The team also had to adapt to changes in the adoption process, moving to virtual home visits and social distance dog walks with the new adopters.

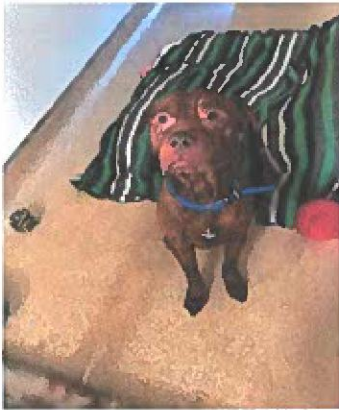
RSPCA SUSSEX, CHICHESTER & DISTRICT BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1.1 Case study - Dede

Max was signed over the branch as his owner was fleeing domestic violence. A 2-year-old Shar Pei, he was suffering a flare up of his skin allergies at the time of arrival, no doubt exacerbated by the stressful kennel environment. A lovely and friendly boy, Max had clearly been a much-loved member of the family. Confident with other dogs and well socialised with children, he began to settle into the centre. He underwent treatment for his skin as well as an operation on his eyes as he suffered from entropion. Once cleared for adoption by the veterinary team, he went up for adoption and now lives with a lovely new family.



1.2 Case study - Brave

Kingsley was transferred by a busy city branch as she was looking for a quiet countryside home to meet her needs. She had been found locked in a flat and didn't settle well at Mount Noddy, being confined to a small pen. The team tried out new enrichment ideas on her, such as catnip grass trays, and scented bunting to keep her stimulated and prevent boredom. Kingsley was very frustrated and although had lots of interest when she was available for adoption it took a while for her ideal home to come along. She knew when she had had enough attention and could be a little temperamental and so the team started looking for a rural home for her where she would have space to roam and be able to have time away from her humans when she wanted to. She went off to her new home with a family who appreciate all her quirks.



RSPCA SUSSEX, CHICHESTER & DISTRICT BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1.3 Foster scheme

During the year we continued to take in local animals in need and with the lockdown restrictions, the fostering scheme came into its element. It has successfully fostered and rehomed a total of 53 animals, 41 cats and kittens and 12 dogs. (62 in 2019). We have 30 volunteer foster carers who generously opened their homes and hearts, providing pregnant cats and kittens and dogs the opportunity to experience the normality of a loving home life, whilst find their perfect match adopters.

Providing pregnant cats and kittens with foster homes really improves the socialisation they receive, and once adopted, helps them successfully settle into new homes. The dogs in foster during the year have been on a medical basis, which has taken up a significant period of time, both in the foster homes, and coordinating their care.

The branch is keen to develop the foster programme to meet the needs of supporters wishing to foster but are restricted by their working hours. Plans to launch a 'bed and breakfast' scheme were sadly put on hold this year but is currently being explored. This would enable the branch to take on more foster homes for help animals struggling with kennel life. Focused on dogs, volunteers would be able to foster dogs overnight – providing bed and breakfast, and the dog would then spend the day at the centre and be available to meet potential homes. Dogs would benefit from a less stressful environment overnight and would aid with their rehabilitation and their additional training needs could be met.

Case study – foster home

Jackson sadly passed through multiple homes in 2020 before being signed over to our care. A sweet and friendly boy, he craved human company and really struggled in kennels. He was put on behaviour medication to ease his stress while a foster home was found. After 3 weeks at the centre he moved into a foster home, where he gradually settled and gained confidence. He bonded closely with his foster parents who helped him feel secure and happy. They worked on building up being left alone, and his sociability around other dogs out and about. After a month in a foster home he found his perfect match with a family in Hertfordshire.



RSPCA SUSSEX, CHICHESTER & DISTRICT BRANCH

TRUSTEES' REPORT (CONTINUED)

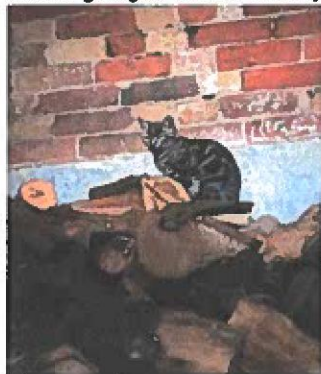
FOR THE YEAR ENDED 31 DECEMBER 2020

1.4 Cats at Work

We receive several feral cats throughout the year, brought to us by Inspectors for rehoming or to be part of the Trap, Neuter and Release (TNR) programme. Feral cats that come into our care have rarely had any human contact, can't be handled and find it incredibly stressful being around humans. For welfare reasons, they cannot be rehomed as a pet into a household, but this does not exclude them from being rehomed at all. Whilst under our care, they are given everything they need; those with long fur are unable to be groomed so matts are shaved at the vets when they visit for neutering. Pregnant or nursing females are left to raise their litter until they are old enough to be separated and the kittens rehomed as family cats. The mother will then be micro chipped, vaccinated, and treated for parasites, before being rehomed in a safe, rural area, typically on a farm as a 'working cat'. In some cases, as part of the TNR programme, the cats must return to the place of capture, so once they are neutered to control the growing cat population, we return them to their original territory. We rehomed 10 feral cats to farms and stables compared to 30 in 2019, and neutered a further 9, which were returned to feeders in the local area.

Case Study – Working Cat

Zebadee was 1 years old when she came to be cared for by the branch. She was from a multicat household with 5 other cats and had not been socialised with humans at all. Although she had not been outside before she was young enough to adapt to living on a farm and would not have coped in a domestic home. Zebadee was found to be pregnant and had 3 kittens. Once the kittens were 4 weeks old they were weaned from her in order to be hand reared and socialised ready for a pet home, and Zebadee was neutered and vaccinated before going to live on a livery yard as a working cat.



1.5 Redevelopment of Mount Noddy Animal Centre

We went out to tender and awarded Beard Construction the £3.42m contract to bring our vision for the new centre to life. ACD Projects, animal welfare experts in design and building management who had carried out the design phase, were appointed to project manage the build.

2. Charity Retail Shops

The shops generated a turnover of £305,916, (2019: £448,944). Due to Covid-19, our shops were closed a 1/3rd of the year and made an operating loss of £18,842 compared to the profit of £77,880 in 2019. The shop staff team were furloughed during the lockdowns and once the shops were able to re-open, worked hard to sort, prepare and display the donated stock to maximise the sales opportunities in the run up to Christmas.

The charity shops' sales raise vital funds towards the operating costs of Mount Noddy Animal Centre. It was not only the financial loss of sales felt during the year, but the loss of preloved clothes and other items that sadly ended up in local landfill sites instead of our shops.

When the shops were open, our shop managers complied with strict Covid-19 procedures to ensure the safety of our staff, volunteers and customers. Our thanks go to our shop managers and staff for their hard work and maintaining a high standard of customer care and our shop volunteers for their dedication and time they give.

RSPCA SUSSEX, CHICHESTER & DISTRICT BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

3. Governance & Management

We were delighted when Dr Bruce Fogle MBE, agreed to become the branch's new President. As a veterinary expert who has dedicated his life and career to the care of animals, he is the ideal appointment for the animal centre, which provides essential care and rehoming for hundreds of cats and dogs.

As well as running a successful veterinary practice, Bruce has written guides on the care and training of dogs and cats for the RSPCA as well as many scientific articles on veterinary practice. His expertise will be a valuable addition to the dedicated and passionate team at Mount Noddy.



Speaking about his appointment, Bruce said: "I'm delighted to join the team at Mount Noddy. I've lived locally since 1989 so I'm familiar with the centre's warm history of caring for neglected animals since opening in 1969. The team is enthusiastic and committed to protecting cats and dogs. I look forward to representing the centre and sharing their excellent work."

We welcomed two new trustees who were elected by members at the AGM in December, Claire Penhallurick and Rachael Mills.

In October we appointed a Fundraising Manager to increase and diversify income streams, to develop a 3-year fundraising strategy and to launch the 'Mount Noddy Big Build' appeal.

The trustees applied for a £1.5m loan from CAF Bank to part-finance the re-development of Mount Noddy. The loan was approved subject to due diligence. The trustees reviewed the portfolio of investment properties that provide rental income towards the annual operating costs. They agreed to sell 4 Riverdale in Twickenham and appointed Knight Frank to market the property. They also agreed to sell the advertising hoardings in West London.

Our small staff team could not achieve the positive results without the invaluable support of our team of dedicated volunteers. We missed not having the active support of our animal centre and shop volunteers who were unable to undertake a range of vital activities from dog walking, cat cuddling, fostering a cat or dog, cleaning the cat and dog accommodation, helping us maintain the grounds, reception cover and volunteering at our charity shops. Our fundraising volunteers continued to meet virtually, share ideas and help with the virtual events.

We look forward to welcoming our volunteers back and thank all of them for the time they generously give, which is not incorporated into the financial statements. If it were, it would equate to a considerable sum.

RSPCA SUSSEX, CHICHESTER & DISTRICT BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

4. Fundraising and Public Awareness

Our income sources are: our charity shops; rehoming fees; property rental income; donations and legacies. We rely on volunteers to assist with organising fundraising events that also provide an opportunity to raise public awareness of Mount Noddy Animal Centre.

In October we launched our new website, along with exciting fundraising and engagement ideas for our supporters to get involved. This included 'become a Friend of Mount Noddy', where for a monthly donation people receive a quarterly e-newsletter, an invitation to an annual Friends Open Day. We hope to expand our Friends database more in the coming year and be able to welcome people to our new Centre for talks. Other initiatives include sponsor a kennel or cat pen and receiving regular updates with letters from staff and volunteers at the animal centres and photos and stories about animals you're helping. Visit our website: www.rspcasussexchichester.org.uk

All our funding streams were severely impacted with the lockdown restrictions during the year. Our shops, classified non-essential retail were closed from the beginning of lockdown 1, with Mount Noddy Animal Centre closed to the public our rehoming fees reduced and our other income generation activities were restricted. During the year we sadly had to either cancel or postpone some of our planned events, our annual dog show and a golf fundraising event at Goodwood. Fortunately, several of our animal care assistants are social media savvy and created fun virtual events for our supporters to take part in.

Whilst unable to reach people in our region by more conventional means during lockdown we contacted both Parish and LocalLife magazines throughout our region, furnishing them with articles about the Big Build and inviting them to visit our webpage and donate or sponsor. All those contacted, published for us.

These are some of the activities and virtual events that took place.

- Launched our new website
- 'Sharing the love' Valentine's Day weekend at Pets at Home
- Home Pet Show with a variety of categories including 'best in show' judged by our President, Bruce Fogle, MBE
- RSPCA 'One Fun Day' with a halloween theme
- Launched the 'Mount Noddy Big Build' Appeal
- Feline & Furries photo competition
- The dream run challenge



We were proud to be finalists in the Animal Star Awards rescue and rehoming centre of the year.

Partnerships - We were delighted when BrightWord, a local Marketing and PR agency in Chichester offered their skills on a pro bono basis.

BrightWord have helped increase coverage in local press in order to raise the general brand awareness of our charity and its work while also encouraging donations. Press activity to date has included the announcement of Bruce Fogle as President, the launch of The Big Build project and the promotion of various fundraising campaigns over the past 9 months. There have also been interviews with Susan, our Animal Centre Manager, about the animal centre. Coverage has been secured in Chichester Observer, Sussex Life, West Sussex Gazette, West Sussex County Times, Littlehampton Gazette and Greatest Hits Radio (formerly Spirit FM).

Rachel Soothill said: "As dog owners ourselves, we were all very excited to work with the team at Mount Noddy to raise awareness of the wonderful work they do and care they give to animals. We are passionate about supporting our local community and have been aware of the animal centre for many years so are

RSPCA SUSSEX, CHICHESTER & DISTRICT BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

thrilled to give our time to help encourage donations and support. From the outset, the team have been wonderful to work with - so inspiring and full of passion and ideas. We hope we can continue to help in any way we can."

Working with another partner, South Downs National Park, a group of volunteers cleared by hand the area of overgrown woodland known as the copse. This prepared the land for the development of a wildlife walk for the dogs and visitors to Mount Noddy, and hopefully somewhere for the soft release of rehabilitated wildlife. The South Downs National Park are also working closely with the branch on their 'Take the Lead' campaign, educating dog owners on the importance of walking dogs on lead through the national park.

We were charity of the year with Mary Puppins Pet Pantry, a family run local pet shop collected donations for animal at the centre throughout December as part of their Christmas Charity Appeal.

We continued to receive support from Wiley Publishing through a long- time volunteer who works for the company.

Responsible dog ownership – the majority of dog owners enjoy the countryside and correctly dispose of 'doggy bags'. During lockdown, our animal care assistants found an increasing amount of abandoned bags in Eartham Woods. To help promote responsible dog ownership, they took grab sticks and bags on their walks with Mount Noddy dogs to clean up the woodland.



Risks

The trustees actively review the risks, which the charity faces covering operational and financial aspects, and has systems in place to mitigate these risks. The trustees have considered the major risks to which the charity is exposed and have taken steps to mitigate them. For example:

- **Re-development of Mount Noddy Animal Centre:** The contract sum is £3.42m and the associated risks are insufficient income to repay the bank loan and or, sell one of the investment properties. In addition, not raising sufficient funds from the 'Mount Noddy Big Build' appeal to fit out the animal centre.
- **Financial stability:** The financial challenge we face is to raise income in the region of more than one million each year to balance our present outgoings. The charity will work hard to strengthen its annual revenue, to future proof the ongoing operating costs of the re-developed, improved facilities for the animals in our care. The charity has robust financial management function and internal financial controls.
- **Non-financial risks:** risks that arise from health & safety of staff, volunteers, adopters and visitors. The Branch adheres to RSPCA policies and guidelines and Health and Safety law and best practice. The charity has entered into a contract with an external provider for health & safety advice and support that includes staff training. The management team regularly carries out risk assessments and appropriate insurance is in place to protect employment, buildings, property and public liability.

RSPCA SUSSEX, CHICHESTER & DISTRICT BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Financial review

The financial statements cover the activities of RSPCA Sussex, Chichester & District Branch. Income for the year £1,185,215 (2019: £1,053,455) and Expenditure £850,799 (2019: £1,067,556). There was a net operating deficit during the year of £318,705. Total reserves at 31 December 2020 are £11,671,408 (2019: £11,990,113). Included in the unrestricted reserves are fixed assets and the investment properties of £7,410,000, (valuation 31 December 2020). Whilst our assets are in excess of eleven million, the majority is made up from the valuation of the investment rental properties, rather than immediate liquid assets. We carried out repair and maintenance work on the properties, fulfilling our Landlord responsibilities to keep the buildings in a good state of repair. The rental income from the investment properties contributes towards the operating costs of the animal centre.

Income

Total income for the year was £1,185,215. We received £338,907 in legacies including: estates of the late Ms D Hodgson £172,286, Ms K Walker £10,306, Ms A Cox £100,000, Ms P Petworth £10,000 and others £46,315. We are extremely grateful to them and the other individuals during the year for remembering animals in need in their Wills.

Expenditure

Total expenditure for the year was £850,799.

Reserves policy

The charity maintains reserves to cover the impact of unforeseen events, to meet its financial obligations and to set aside funds for future development and/or, to meet future commitments.

We established an unrestricted reserve level of £500,000 in the general fund, to cover the continuing liabilities arising from five shop leases, employment of staff and the animals in our care, in the unlikely event of winding down the charity's activities. This represents six months expenditure, which is in line with Charity Commission guidelines. We will review our reserve's policy against the level of reserves held throughout the year, to ensure the policy remains in the charity's best interest.

The trustees have an unrestricted designated reserve fund for the redevelopment of Mount Noddy Animal Centre of £2,868,536, a reduction of £291,264 due to costs incurred during the year.

The trustees have wide powers of investment governed and restricted by the Royal Society for the Prevention of Cruelty to Animals Investment Act 1958.

The trustees have invested unrestricted funds across more than one investment provider, to spread the risk across the portfolio in markets that are closely regulated and covered under the Financial Services Compensation Scheme.

Plans for the future

In 2021, our focus will be very much about the re-development of Mount Noddy Animal Centre. The build is scheduled to be finished January 2022 with the new cattery and new kennels being up and running before the end of 2021. Covid-19 still presents challenges to every aspect of how we operate and taking that into consideration, we will:

- raise the profile of the Mount Noddy Big Build funding appeal to complete the fit out of the animal centre;
- hold the Golf fundraising event at Goodwood;
- review and increase the number of branch trustees;
- participate in the government scheme Kickstart by offering Retail Assistant positions in our shops to 16-24 year olds, at risk of long-term unemployment due to Covid;
- recruit new volunteers for the animal centre, shops and fundraising events;
- pilot with Shopiago selling donated stock on Ebay;
- launch 'Mount Noddy Pet Promise';
- seek sponsorship and partnerships with local businesses
- continue to work in partnership with local organisations and other RSPCA Branches sharing skills and best practice.

RSPCA SUSSEX, CHICHESTER & DISTRICT BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Structure, governance and management

RSPCA Sussex, Chichester & District Branch is a registered charity, structured as an unincorporated charitable association. The charity operates as a separately registered Branch of the National RSPCA, subject to its rules for Branches (as updated 18 February 2009).

The trustees are responsible for the governance, financial management and strategic direction of the charity. The trustees, are constituted as a corporate body and consists of between 7–14 elected RSPCA members. The trustees do not receive remuneration for their involvement.

New trustees are recruited through RSPCA Branch membership; national charity volunteer websites; networking; word of mouth; and, local media.

Candidates for election as trustee must be nominated in writing by at least two eligible Branch members. Eligible candidates are elected by a majority of Branch members present and voting at the Annual General Meeting (AGM). Candidates must have been members of the RSPCA Branch for three clear months prior to nomination. Members of the Trustee Board are elected to serve until the next AGM, unless their term of office is brought to an end at an earlier date. The Trustee Board can co-opt up to three trustees during the year and they serve until the next AGM, when they must stand down and if Branch members, may stand for election.

New trustees are inducted into the Branch, its policies and procedures; the RSPCA Guidance for Branch trustees; Branch rules; trustees' roles and responsibilities and given a copy of the Charity Commission's 'The Essential Trustee – What you Need to Know' leaflet.

The trustees met regularly (virtually) throughout the year and any decisions made in between meetings via email, were ratified at the next meeting. The day-to-day running is delegated for action to the Animal Centre Manager, Shops' Group Manager and their respective staff team.

Remuneration policy

The trustees are ultimately responsible for setting remuneration levels for the senior management personnel and other key staff positions. This task is delegated to the Finance & Property Sub Committee. In deciding the band levels of pay, the following factors are taken into consideration: the potential financial impact to the Branch of loss of key staff and therefore the retention of good staff is considered essential; ability to attract the right calibre of staff and in this respect, salaries are benchmarked against similar organisations as well as local market pay rates. National minimum and living wage requirements are also key parameters together with the Branch's ability to pay, including in the longer term.

RSPCA SUSSEX, CHICHESTER & DISTRICT BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees who have served during the year and up to the date of signature of the financial statements were:

M Falloon

S O'Kane

(Resigned 23 September 2020)

P Marshall

N Cockram

G Stribling-Wright

F O'Kelly

T Davidson

(Resigned 18 February 2020)

I Glenister

A Faye

C Penhallurick

(Appointed 19 August 2020)

R Mills

(Appointed 19 August 2020)

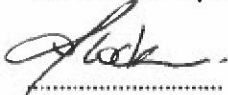
Key Management Personnel

Animal Centre Manager Susan Botherway

Shops' Group Manager Katie Marshall

Fundraising Manager Jenny Eden

The Trustees' report was approved by the Board of Trustees.



.....
N Cockram

Trustee

Dated: ... 26/5/2021

RSPCA SUSSEX, CHICHESTER & DISTRICT BRANCH

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2020

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

The law applicable to charities in England and Wales requires the trustees 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 year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient 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 (Accounts 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.

RSPCA SUSSEX, CHICHESTER & DISTRICT BRANCH

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF RSPCA SUSSEX, CHICHESTER & DISTRICT BRANCH

Opinion

We have audited the financial statements of RSPCA Sussex, Chichester & District Branch (the 'charity') for the year ended 31 December 2020 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

RSPCA SUSSEX, CHICHESTER & DISTRICT BRANCH

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF RSPCA SUSSEX, CHICHESTER & DISTRICT BRANCH

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of Trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements 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 (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

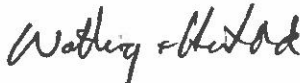
RSPCA SUSSEX, CHICHESTER & DISTRICT BRANCH

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF RSPCA SUSSEX, CHICHESTER & DISTRICT BRANCH

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Watling & Hirst Limited

.....10/06/2021

**Chartered Certified Accountants
Statutory Auditor**

Cawley Place
15 Cawley Road
Chichester
West Sussex
PO19 1UZ

Watling & Hirst Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

RSPCA SUSSEX, CHICHESTER & DISTRICT BRANCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

Current financial year

		Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £	Total 2019 £
	Notes					
Income from:						
Donations and legacies	3	392,007	-	1,700	393,707	347,072
Government Covid-19 grants	3	175,698	-	-	175,698	-
Charitable activities						
Adoption fees		13,345	-	-	13,345	23,032
Other trading activities	4	309,058	-	-	309,058	459,642
Investments	5	293,407	-	-	293,407	223,709
Total income		1,183,515	-	1,700	1,185,215	1,053,455
Expenditure on:						
Raising funds	6	406,879	-	-	406,879	615,753
Charitable activities						
Animal Centre	7	443,920	-	-	443,920	451,803
Total charitable expenditure		443,920	-	-	443,920	451,803
Total resources expended		850,799	-	-	850,799	1,067,556
Net gains/(losses) on investments	11	(653,121)	-	-	(653,121)	191,410
Net (outgoing)/incoming resources before transfers		(320,405)	-	1,700	(318,705)	177,309
Net (outgoing)/incoming resources before transfers		(320,405)	-	1,700	(318,705)	177,309
Gross transfers between funds		291,264	(291,264)	-	-	-
Net (expenditure)/income for the year/ Net movement in funds		(29,141)	(291,264)	1,700	(318,705)	177,309
Fund balances at 1 January 2020		8,823,463	3,159,800	6,850	11,990,113	11,812,804
Fund balances at 31 December 2020		8,794,322	2,868,536	8,550	11,671,408	11,990,113

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

RSPCA SUSSEX, CHICHESTER & DISTRICT BRANCH

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

Prior financial year

	Notes	Unrestricted funds general 2019 £	Unrestricted funds designated 2019 £	Restricted funds 2019 £	Total 2019 £
Income from:					
Donations and legacies	3	347,072	-	-	347,072
Charitable activities					
Adoption fees		23,032	-	-	23,032
Other trading activities	4	459,642	-	-	459,642
Investments	5	223,709	-	-	223,709
Total income		1,053,455	-	-	1,053,455
Expenditure on:					
Raising funds	6	615,753	-	-	615,753
Charitable activities					
Animal Centre	7	451,803	-	-	451,803
Total charitable expenditure		451,803	-	-	451,803
Total resources expended		1,067,556	-	-	1,067,556
Net gains/(losses) on investments	11	191,410	-	-	191,410
Net (outgoing)/incoming resources before transfers		177,309	-	-	177,309
Gross transfers between funds		(659,800)	659,800	-	-
Net (expenditure)/income for the year/ Net movement in funds		(482,491)	659,800	-	177,309
Fund balances at 1 January 2019		9,305,954	2,500,000	6,850	11,812,804
Fund balances at 31 December 2019		8,823,463	3,159,800	6,850	11,990,113

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

RSPCA SUSSEX, CHICHESTER & DISTRICT BRANCH

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020		2019	
		£	£	£	£
Fixed assets					
Tangible assets	12		1,132,202		880,554
Investment properties	13		7,410,000		8,060,000
			<u>8,542,202</u>		<u>8,940,554</u>
Current assets					
Stocks	14	4,374		7,164	
Debtors	15	266,972		280,022	
Investments	16	2,637,032		2,602,930	
Cash at bank and in hand		355,316		237,219	
			<u>3,263,694</u>	<u>3,127,335</u>	
Creditors: amounts falling due within one year	17		<u>(134,488)</u>	<u>(77,776)</u>	
Net current assets			3,129,206		3,049,559
Total assets less current liabilities			<u>11,671,408</u>		<u>11,990,113</u>
Income funds					
Restricted funds	18		8,550		6,850
<u>Unrestricted funds</u>					
Designated funds	19	2,868,536		3,159,800	
General unrestricted funds		8,794,322		8,823,463	
			<u>11,662,858</u>		<u>11,983,263</u>
			<u>11,671,408</u>		<u>11,990,113</u>

The financial statements were approved by the Trustees on 26/5/2021

M Falloon
Trustee

N Cockram
Trustee

RSPCA SUSSEX, CHICHESTER & DISTRICT BRANCH

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020		2019	
		£	£	£	£
Cash flows from operating activities					
Cash generated from operations	25		161,548		403,685
Investing activities					
Purchase of tangible fixed assets		(299,635)		(74,311)	
Proceeds on disposal of tangible fixed assets		-		1,971	
Purchase of investment property		(3,121)		(7,590)	
Proceeds on disposal of other investments		(34,102)		(552,256)	
Interest received		293,407		223,709	
Net cash used in investing activities			(43,451)		(408,477)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			118,097		(4,792)
Cash and cash equivalents at beginning of year			237,219		242,011
Cash and cash equivalents at end of year			<u>355,316</u>		<u>237,219</u>

RSPCA SUSSEX, CHICHESTER & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

RSPCA Sussex, Chichester & District Branch is an unincorporated charity. The branch was formed in 1961, and became a registered charity on 29th January 1964.

1.1 Accounting convention

The accounts have been prepared in accordance with the RSPCA branch rules, effective from 1st January 2006, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include include investment properties at fair value. The principal accounting policies adopted are set out below.

There are no material uncertainties about the charity's ability to continue as a going concern.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.3 Incoming resources

Income is recognised and included in the accounts once the charity has entitlement to the funds, any performance conditions attached to the income have been met or are fully within the control of the charity, there is sufficient certainty that receipt of the income is considered probable and the amount can be measured reliably.

For legacies, entitlement is taken as 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 Centre that a distribution will be made; or
- When distribution is received from the estate.

Receipt of a legacy, in whole or in 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 the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

RSPCA SUSSEX, CHICHESTER & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

Income received by way of government assistance in relation to the Covid-19 are grants and the furlough scheme. The government assistance is included in full in the Statement of Financial Activities once receivable. The recognition method adopted is the accrual model.

Goods donated for resale are included as income when they are sold.

Donated goods for ongoing use by the charity in carrying out its activities are recognised as tangible fixed assets with the corresponding gain recognised as income from donations.

Income received in advance of any service is deferred until the criteria for income recognition are met.

Income received in respect of rents from investment properties is recognised on a straight line basis in line with the lease.

1.4 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold buildings	2.5% straight line basis. 10% on redevelopment works
Leasehold land and buildings	straight line over lease term
Plant and equipment	10% reducing balance basis

Freehold land is not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.6 Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

RSPCA SUSSEX, CHICHESTER & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

RSPCA SUSSEX, CHICHESTER & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.13 Current asset investments

Current asset investments consist of cash deposits held within a variety of different institutions. Deposits are made for a minimum period of three months.

Interest is accrued on a daily basis and is recognised within the financial statements within the year to which the interest relates.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees 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 in 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.

RSPCA SUSSEX, CHICHESTER & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

3 Donations and legacies

	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £	Total 2019 £
Donations and gifts	53,100	1,700	54,800	40,987
Legacies receivable	338,907	-	338,907	306,085
Government grants re: Covid-19 assistance	175,698	-	175,698	-
	<u>567,705</u>	<u>1,700</u>	<u>569,405</u>	<u>347,072</u>
For the year ended 31 December 2019	<u>347,072</u>	<u>-</u>		<u>347,072</u>
Legacies receivable				
Gill	-	-	-	110,601
Rampton	-	-	-	112,418
Hodgson	172,286	-	172,286	-
Walker	10,306	-	10,306	-
Petworth	10,000	-	10,000	-
Cox	100,000	-	100,000	-
Other	46,315	-	46,315	83,066
	<u>338,907</u>	<u>-</u>	<u>338,907</u>	<u>306,085</u>

4 Other trading activities

	Unrestricted funds general 2020 £	Unrestricted funds general 2019 £
Fundraising activities	1,019	6,545
Sale of goods - charity shops	305,916	448,944
Sale of goods - rehoming centre	2,123	4,153
	<u>309,058</u>	<u>459,642</u>
Other trading activities	<u>309,058</u>	<u>459,642</u>

RSPCA SUSSEX, CHICHESTER & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

5 Investments

	Unrestricted funds general 2020 £	Unrestricted funds general 2019 £
Rental income	255,052	205,442
Interest receivable	38,355	18,267
	<u>293,407</u>	<u>223,709</u>

RSPCA SUSSEX, CHICHESTER & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

6 Raising funds

	2020	2019
	£	£
<u>Trading costs</u>		
Operating charity shops	158,689	182,233
Staff costs	151,153	158,652
Depreciation	9,162	8,475
Support costs	5,754	21,704
	<hr/>	<hr/>
Trading costs	324,758	371,064
	<hr/>	<hr/>
Investment property costs	82,121	244,689
	<hr/>	<hr/>
	<u>406,879</u>	<u>615,753</u>

RSPCA SUSSEX, CHICHESTER & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

7 Charitable activities

	2020	2019
	£	£
Staff costs	244,067	245,792
Depreciation	38,826	21,845
Rates, water and refuse	12,556	8,455
Light and heat	15,734	23,495
Repairs and renewals	4,607	6,965
Insurance	1,581	1,596
Veterinary fees, drugs and food	60,448	88,055
Training costs	2,435	658
Consumables	2,345	2,093
Goods for resale/fundraising costs	28,738	26,950
	<u>411,337</u>	<u>425,904</u>
Share of support costs (see note 8)	10,630	9,805
Share of governance costs (see note 8)	21,953	16,094
	<u>443,920</u>	<u>451,803</u>
Analysis by fund		
Unrestricted funds - general	443,920	
	<u>443,920</u>	
For the year ended 31 December 2019		
Unrestricted funds - general		451,803
		<u>451,803</u>

RSPCA SUSSEX, CHICHESTER & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

8 Support costs

	Support costs	Governance costs	2020	2019
	£	£	£	£
Telephone	3,119	-	3,119	1,689
Miscellaneous expenses	5,172	-	5,172	10,303
Motor expenses	1,678	-	1,678	2,283
Fixed assets disposal	-	-	-	1,929
Disallowable VAT	1,173	-	1,173	1,818
Auditors' remuneration	-	12,000	12,000	10,525
Legal and professional	-	15,195	15,195	19,056
	<u>11,142</u>	<u>27,195</u>	<u>38,337</u>	<u>47,603</u>
Analysed between				
Trading	512	5,242	5,754	21,704
Charitable activities	10,630	21,953	32,583	25,899
	<u>11,142</u>	<u>27,195</u>	<u>38,337</u>	<u>47,603</u>

Governance costs includes payments to the auditors of £10,780 (2019 - £10,715) for audit fees.

9 Trustees

None of the trustees received any remuneration or benefits from the charity during the year.

The spouse of trustee P Marshall received remuneration of £16,923 (2019 - £5,938) during the year in respect of hours worked as part time Shops' Group Manager.

RSPCA SUSSEX, CHICHESTER & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Employees	32	34

Employment costs

	2020 £	2019 £
Wages and salaries	351,642	378,373
Social security costs	39,463	26,071
Other pension costs	4,115	-
	<u>395,220</u>	<u>404,444</u>

There were a total of 20 (2019 - 20) full time equivalent employees in the year.

There were no employees whose annual remuneration was £60,000 or more.

11 Net gains/(losses) on investments

	Unrestricted funds general 2020 £	Unrestricted funds general 2019 £
Revaluation of investment properties	(653,121)	191,410

RSPCA SUSSEX, CHICHESTER & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

12 Tangible fixed assets

	Freehold buildings	Leasehold land and buildings	Plant and equipment	Total
	£	£	£	£
Cost				
At 1 January 2020	852,522	74,788	48,969	974,279
Additions	291,264	-	8,371	299,635
At 31 December 2020	1,143,786	74,788	55,340	1,273,914
Depreciation and impairment				
At 1 January 2020	53,542	29,417	10,766	93,725
Depreciation charged in the year	34,858	9,162	3,967	47,987
At 31 December 2020	88,400	38,579	14,733	141,712
Carrying amount				
At 31 December 2020	1,055,386	36,209	40,607	1,132,202
At 31 December 2019	798,980	45,371	36,203	880,554

13 Investment property

	2020 £
Fair value	
At 1 January 2020	8,060,000
Additions through external acquisition	3,121
Net gains or losses through fair value adjustments	(653,121)
At 31 December 2020	7,410,000

Investment property comprises a portfolio of residential and commercial properties in South-West London. The fair value of the investment property has been arrived at on the basis of valuations carried out by Peter N Dickin & Co Chartered Surveyors, Knight Frank LLP Chartered Surveyors and ASM Chartered Surveyors, each of which are not connected with the charity. The valuations were made on an open market value basis by reference to market evidence of transaction prices for similar properties.

14 Stocks

	2020 £	2019 £
Finished goods and goods for resale	4,374	7,164

RSPCA SUSSEX, CHICHESTER & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

15 Debtors

	2020	2019
	£	£
Amounts falling due within one year:		
Other debtors	50,999	144,168
Prepayments and accrued income	215,973	135,854
	<u>266,972</u>	<u>280,022</u>

16 Current asset investments

	2020	2019
	£	£
Cash equivalents on deposit	<u>2,637,032</u>	<u>2,602,930</u>

17 Creditors: amounts falling due within one year

	2020	2019
	£	£
Other taxation and social security	5,611	4,135
Trade creditors	67,155	33,346
Accruals and deferred income	61,722	40,295
	<u>134,488</u>	<u>77,776</u>

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds		
	Balance at 1 January 2019	Incoming resources	Balance at 1 January 2020	Incoming resources	Balance at 31 December 2020
	£	£	£	£	£
Operation Fund	6,850	-	6,850	-	6,850
Golf Fund	-	-	-	1,700	1,700
	<u>6,850</u>	<u>-</u>	<u>6,850</u>	<u>1,700</u>	<u>8,550</u>

The Operation Fund represents funds raised for a hip operation required by dog, Steve.

The Golf Fund represents funds raised for sponsorship of a proposed golf event.

RSPCA SUSSEX, CHICHESTER & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2019	Transfers	Balance at 1 January 2020	Transfers	Balance at 31 December 2020
	£	£	£	£	£
Redevelopment fund	2,500,000	659,800	3,159,800	(291,264)	2,868,536
	<u>2,500,000</u>	<u>659,800</u>	<u>3,159,800</u>	<u>(291,264)</u>	<u>2,868,536</u>

The Redevelopment Fund was set up to contribute towards the costs of the future redevelopment of the Mount Noddy Animal Centre.

RSPCA SUSSEX, CHICHESTER & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

20 Analysis of net assets between funds

	Unrestricted funds 2020 £	Designated funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Designated funds 2019 £	Restricted funds 2019 £	Total 2019 £
Fund balances at 31 December 2020 are represented by:								
Tangible assets	1,132,202	-	-	1,132,202	880,554	-	-	880,554
Investment properties	7,410,000	-	-	7,410,000	8,060,000	-	-	8,060,000
Current assets/(liabilities)	252,120	2,868,536	8,550	3,129,206	(117,091)	3,159,800	6,850	3,049,559
	<u>8,794,322</u>	<u>2,868,536</u>	<u>8,550</u>	<u>11,671,408</u>	<u>8,823,463</u>	<u>3,159,800</u>	<u>6,850</u>	<u>11,990,113</u>

The assets are in excess of eleven million, with the majority made up from the valuation of the investment rental properties, rather than immediate liquid assets.

RSPCA SUSSEX, CHICHESTER & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

21 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2020 £	2019 £
Within one year	100,843	102,467
Between two and five years	110,500	184,333
In over five years	-	7,000
	<u>211,343</u>	<u>293,800</u>

Operating lease commitments comprise four leases with monthly rents of £1,750 (52 months remaining), £2,183 (9 months remaining), £2,083 (10 months remaining), £1,250 (22 months remaining) and £2,000 (26 months remaining).

22 Capital commitments

	2020 £	2019 £
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At 31 December 2020 the charity had capital commitments as follows:

Contracted for but not provided in the financial statements:

Acquisition of property, plant and equipment

	<u>3,462,305</u>	<u>-</u>
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The capital commitment is in respect of the redevelopment works at the Centre. The trustees authorised the expenditure during the year and contracts were signed in January 2021. Works commenced in January 2021.

23 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2020 £	2019 £
Aggregate compensation	<u>61,889</u>	<u>60,250</u>

RSPCA SUSSEX, CHICHESTER & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

24 Covid-19

The charity has been materially and adversely affected by the Covid-19 pandemic.

Government national lockdown restrictions enforced the closure of the charity shops, restricted fundraising opportunities and there has been no public access to the rehoming centre for the majority of 2020 and closure has continued throughout the post year end period, with the charity shops reopening in April 2021.

Consequently, operating results have been adversely affected, and this has continued post year end.

The charity has applied for and received additional financial support in terms of local government grants available to the hospitality and leisure industry as well as accessing the government Job Retention Scheme.

Due to the rapid and ongoing nature of Covid-19, the trustees are uncertain when the charity will return to sustainable positive cashflows from operations. However, with the easing of lockdown allowing the phased reopening of the charity's facilities from April 2021, the trustees foresee a significant, albeit progressive, improvement from that date.

The ability of the charity to continue finance its charitable objectives in the future may, in the meantime, need to be financed by utilising retained reserves.

25 Cash generated from operations	2020	2019
	£	£
(Deficit)/surplus for the year	(318,705)	177,309
Adjustments for:		
Investment income recognised in statement of financial activities	(293,407)	(223,709)
Fair value gains and losses on investment properties	653,121	(191,410)
Depreciation of tangible fixed assets	47,987	30,320
Movements in working capital:		
Decrease/(increase) in stocks	2,790	(2,158)
Decrease in debtors	13,050	608,537
Increase in creditors	56,712	4,796
Cash generated from operations	161,548	403,685