



**Sussex West Branch**  
Registered Charity No. 206300

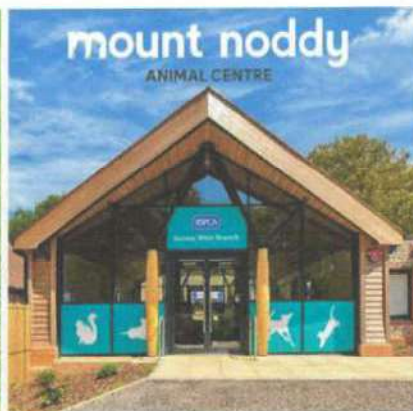
## TRUSTEES' REPORT AND ANNUAL ACCOUNTS 2024

### MOUNT NODDY ANIMAL CENTRE

**RESCUE**

**REHABILITATE**

**REHOME**



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

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<b>Register charity no.</b>	206300		
<b>Registered office</b>	Mount Noddy Animal Centre Blackmill Lane Eartham Chichester West Sussex PO18 0LL		
<b>Independent Auditor</b>	Morris Crocker Station House North Street Havant PO9 1QU		
<b>Bankers</b>	Barclays Bank Plc 74/75 East Street Chichester West Sussex PO19 1HT		
<b>Investment Managers</b>	Rowan Dartington Temple Point Redcliffe Way Bristol, BS1 6NL		
<b>Trustees</b>			
Nicholas Cockram	Chair		
Maureen Falloon	Treasurer		
Paul Marshall			
Claire Penhallurick			
Alexandra Faye		resigned	18/06/2024
Mike Carter		deceased	06/04/2024
Selina Knight	Branch Secretary	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
<b>Management Personnel</b>			
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**

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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**

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### **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 be 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 1<sup>st</sup> 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.

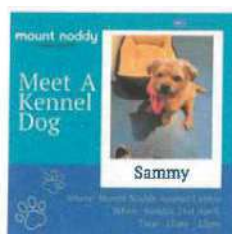


The Agility Paddock attracted a lot of attention, and thirty-nine dogs took part in the 'Fastest time around the Agility Course'.

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 31<sup>st</sup> 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**

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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](http://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
		£	£	£	£	£
<b>Income from:</b>						
Donations and legacies	3	91,285			91,285	215,587
Grants & Trusts	3	12,350	14,250		26,600	34,135
<b>Charitable activities:</b>						
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
<b>Expenditure on:</b>						
Raising funds	6	423,762			423,762	397,122
<b>Charitable activities</b>						
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
<b>Net income / exp before other gains / losses</b>		<b>(484,413)</b>	<b>2,750</b>	<b>(2,817)</b>	<b>(484,480)</b>	<b>(250,979)</b>
Net gains/(losses) on investments	11	(89,812)			(89,812)	(121,124)
Impairment Losses	13	0			0	(3,336,216)
<b>Net income/(expenditure)</b>		<b>(574,225)</b>	<b>2,750</b>	<b>(2,817)</b>	<b>(574,292)</b>	<b>(3,708,320)</b>
Transfers between funds re Capital Expenditure		25,349	(23,750)	(1,599)	0	0
<b>Net movement in funds</b>		<b>(548,876)</b>	<b>(21,000)</b>	<b>(4,416)</b>	<b>(574,292)</b>	<b>(3,708,320)</b>
<b>Reconciliation of funds:</b>						
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>	
		£	£	£	£
<b>Fixed Assets</b>					
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
<b>Current Assets</b>					
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>	
<b>Net Current Assets</b>			<b>2,338,751</b>		<b>2,732,943</b>
<b>Total Assets less Current Liabilities</b>			<u><b>7,429,365</b></u>		<u><b>8,003,656</b></u>
Creditors: Amounts falling due in more than one year			0		0
<b>Net Assets</b>			<u><b>7,429,365</b></u>		<u><b>8,003,656</b></u>
<b>Income Funds</b>					
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>		<u>7,964,005</u>	
			<u>7,415,130</u>		<u>7,968,421</u>
	22		<u><b>7,429,365</b></u>		<u><b>8,003,656</b></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>	
		£	£	£	£
<b>Cash flows from Operating Activities</b>					
Cash generated from / (absorbed by) operations	27		(533,977)		(39,690)
<b>Investing Activities</b>					
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	
<b>Net Cash Used in Investing Activities</b>			402,791		(702,924)
<b>Net Increase / (Decrease) in Cash &amp; Cash Equivalents</b>			(131,187)		(742,614)
<b>Cash &amp; Cash Equivalents @ 1st January 2024</b>			201,983		944,597
<b>Cash &amp; Cash Equivalents @ 31st December 2024</b>			<u>70,796</u>		<u>201,983</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.

**.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 demonstrable 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**

		<b>Unrestricted Funds</b>	<b>Restricted funds</b>	<b>2024</b>	<b>2023</b>
<b>3</b>	<b>Donations &amp; Legacies</b>				
	Donations & Gifts	45,014		45,014	49,597
	Legacies	46,271		46,271	165,990
		<b>91,285</b>	<b>-</b>	<b>91,285</b>	<b>215,587</b>
	Grants & Trusts	12,350	14,250	26,600	34,135
		<b>103,635</b>	<b>14,250</b>	<b>117,885</b>	<b>249,722</b>
	<b>Legacies:</b>				
	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
		<b>46,271</b>		<b>46,271</b>	<b>165,990</b>
	<b>Grants &amp; Trusts</b>				
	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
		<b>12,350</b>	<b>14,250</b>	<b>26,600</b>	<b>34,135</b>
<b>4</b>	<b>Other Trading Activities</b>			<b>2024</b>	<b>2023</b>
	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
				<b>513,341</b>	<b>551,150</b>



**RSPCA SUSSEX WEST BRANCH**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

<b>5</b>	<b>Investments</b>	<b><u>2024</u></b>	<b><u>2023</u></b>
	Rental Income	157,208	154,343
	Interest Received	122,770	41,866
		<b><u>279,977</u></b>	<b><u>196,210</u></b>
<b>6</b>	<b>Raising Funds</b>	<b><u>2024</u></b>	<b><u>2023</u></b>
	<b>Trading Costs</b>		
	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)	<u>5,971</u>	<u>6,648</u>
	Total trading costs	392,388	375,932
	Investment Property Costs	<u>31,374</u>	<u>21,190</u>
		<b><u>423,762</u></b>	<b><u>397,122</u></b>
<b>7</b>	<b>Charitable Activities</b>	<b><u>2024</u></b>	<b><u>2023</u></b>
	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)	<u>4,500</u>	<u>5,148</u>
		<b><u>1,003,694</u></b>	<b><u>884,999</u></b>
	<b>Analysis by Fund</b>		
	Unrestricted Funds - General	989,377	881,359
	Unrestricted Designated Funds	2,817	-
	Restricted Funds	<u>11,500</u>	<u>3,640</u>
		<b><u>1,003,694</u></b>	<b><u>884,999</u></b>

RSPCA SUSSEX WEST BRANCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

8	Support & Governance Costs	<u>Support Costs</u>	<u>Governance 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**

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

**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**

	<b>Freehold Land &amp; Buildings</b>	<b>Leasehold Land &amp; Buildings</b>	<b>Plant &amp; Equipment</b>	<b>Total</b>
<b>Cost</b>				
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>
<b>Depreciation charged in the year</b>				
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>
<b>Carrying Value</b>				
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**

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

<b>15</b>	<b>Investment Property</b>		
	<i>Fair Value</i>	<b><u>2024</u></b>	<b><u>2023</u></b>
	As @ 1st January	3,433,025	3,593,000
	Net Gains / Losses through Fair Value Adjustments	(58,400)	(159,975)
	<b>As @ 31st December 2024</b>	<b><u>3,374,625</u></b>	<b><u>3,433,025</u></b>
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.			
<b>16</b>	<b>Stock</b>	<b><u>2024</u></b>	<b><u>2023</u></b>
	Charity Equipment, Shop & Consumable Stock	4,448	1,846
	Veterinary Stock	10,513	3,460
		<b><u>14,961</u></b>	<b><u>5,306</u></b>
<b>17</b>	<b>Debtors</b>	<b><u>2024</u></b>	<b><u>2023</u></b>
	<i>Amounts Falling Due within one year:</i>		
	Other Debtors	33,680	37,905
	Prepayments & Accrued Income	66,879	154,682
		<b><u>100,559</u></b>	<b><u>192,587</u></b>
<b>18</b>	<b>Investments</b>	<b><u>2024</u></b>	<b><u>2023</u></b>
	Cash Equivalents on deposit	2,343,118	2,523,191
<b>19</b>	<b>Creditors: Amounts Due within one year</b>	<b><u>2024</u></b>	<b><u>2023</u></b>
	Other Taxation & Social Security	12,034	9,472
	Accruals & Deferred Income	39,533	42,703
	Trade Creditors	86,240	85,072
	Other Creditors	52,876	52,876
		<b><u>190,683</u></b>	<b><u>190,123</u></b>

20	<b>Restricted Funds</b>	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	<b>Designated Funds</b>	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	<b>Analysis of Net Assets between Funds</b>	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	<b>Cash Generated from Operations</b>	<b><u>2024</u></b>	<b><u>2023</u></b>
	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)
	<b>Cash Generated from / (Absorbed by) Operations</b>	<b><u>(533,977)</u></b>	<b><u>(39,690)</u></b>