

# RSPCA Brighton & The Heart of Sussex

England & Wales · Charity number 206630

## Details

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**Other names** ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SUSSEX BRIGHTON AND EAST GRINSTEAD BRANCH, ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SUSSEX NORTH & BRIGHTON BRANCH, RSPCA SUSSEX BRIGHTON AND EAST GRINSTEAD BRANCH, RSPCA Bluebell Ridge, RSPCA Brighton, RSPCA Brighton Reptile Rescue, RSPCA Hastings, RSPCA Sussex East and Hastings

**Status** Registered

**Legal form** Other

**Registered** 1969-01-10

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** R S P C A Brighton & The Heart of Sussex  
Braypool Lane  
Patcham  
Brighton  
BN1 8ZH

**Phone** 01273554218

**Email** [info@rspcabrighton.org.uk](mailto:info@rspcabrighton.org.uk)

**Website** [www.rspca-brighton.co.uk](http://www.rspca-brighton.co.uk)

## Activities

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**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:** The charity is responsible for the RSPCA Brighton Animal Shelter, which provides care, veterinary treatment and rehoming for unwanted domestic animals, including reptiles. The Shelter has a first aid and holding unit for injured wildlife. Over 3000 animals are cared for at the Shelter each year. The charity provides subsidised neutering for cats, dogs and rabbits, for people on low incomes.

## Classification

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

## Geography

- **Area of benefit:** MID SUSSEX AND BRIGHTON.
- East Sussex
- West Sussex

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,671,041	£1,781,506	£3,591,080	42
2023-12-31	£1,041,934	£1,537,202	£3,701,545	37
2022-12-31	£1,019,437	£1,136,998	£4,196,813	28
2021-12-31	£1,009,806	£864,481	£4,314,374	22
2020-12-31	£504,396	£698,235	£4,169,049	23

## Trustees

Name	Role	Appointed
<b>DOUG TAYLOR</b>	Chair	
ANN BOLTON		2013-09-23
JEANETTE ELIZABETH BRAZIER		
Karen Elizabeth Packham		2026-03-31
Rachel Margaret Gales		2021-03-09
Robert Keith Langridge		2020-09-15
Sara Louise Howlett		2025-03-17
Sarah Denise Emms		2020-10-20
Sarah Louise Bilby		2020-10-20

**RSPCA Brighton & The Heart of Sussex**

England & Wales - Charity number 206630

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# Accounts

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**RSPCA Brighton & The Heart of Sussex**

**Trustees' Report**

**and Financial Statements**

**for the year ended 31 December 2024**

**Registered Charity Number 206630**

# **RSPCA BRIGHTON AND THE HEART OF SUSSEX**

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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# RSPCA BRIGHTON AND THE HEART OF SUSSEX

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

## CHAIRMAN'S REPORT

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### Charity name

RSPCA Brighton & The Heart of Sussex

### Working names and previous names

RSPCA Brighton (Working name)

RSPCA Brighton Reptile Rescue (Working name)

RSPCA Sussex Brighton and East Grinstead Branch (Working name)

Royal Society for the Prevention of Cruelty to Animals Sussex Brighton and East Grinstead Branch (Previous name)

Royal Society for the Prevention of Cruelty to Animals Sussex North & Brighton Branch (Previous name)

RSPCA Sussex Brighton and East Grinstead Branch (Previous name)

### Trustees

D Taylor Chairman

J Brazier Secretary

A Bolton

R Langridge Treasurer (Appointed 17 February 2025)

S Emms

S Bilby

R Gales

G Anderson

A Stubbings

P Browning Treasurer (Resigned 17 February 2025)

### Principal Office

RSPCA Brighton & The Heart of Sussex

Braypool Lane

Patcham

Brighton

BN1 8ZH

### Registered Charity Number

206630

### Key management personnel

Branch manager – J Eden

Finance manager – P Browning

### Independent Auditor

Blue Spire Limited

Cawley Priors

South Pallant

Chichester

West Sussex

PO19 1SY

### Bankers

Lloyds TSB Bank PLC

55 Preston Circus

Brighton

BN1 4LQ

Bank of Scotland PLC

Pentland House

8 Lochside Avenue

Edinburgh

EH12 9DJ

Bank of Scotland PLC

1 Church Road

Burgess Hill

West Sussex

RH15 9BD

# **RSPCA BRIGHTON AND THE HEART OF SUSSEX**

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

## **CHAIRMAN'S REPORT**

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As you can see from the figures published in this year's report it has been a challenging year for our Branch manager, her staff and the many volunteers.

Our Branch Manager Jenny Eden and her team work tirelessly for the benefit and welfare of the many species of animal in our care. Without their dedication and commitment to the Branch the number of animals found loving homes would be greatly reduced.

Our thanks must of course go to Chief Inspector Patrick Hamby and his team of Inspectors for rescuing animals needing care and our thanks also go to our two Animal Welfare Officers who have given assistance to the Inspectors on many occasions.

Our five shops are doing well and plans are progressing to open two more in 2025. The shops are proving to be a valuable asset creating much needed income for the continued running of the Branch.

My thanks go to my fellow Trustees for the many hours of unpaid work they do for the Branch and for their commitment to animal welfare.

Doug Taylor  
Chairman

# **RSPCA BRIGHTON AND THE HEART OF SUSSEX**

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

### **TRUSTEES' REPORT**

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The Trustees have pleasure in presenting their annual report for the purposes of the Charities Act 2011, together with the accounts for the year ended 31 December 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

### **STRUCTURE GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The RSPCA Brighton & The Heart of Sussex branch is constituted as a charitable unincorporated association and a branch of the Royal Society for the Prevention of Cruelty to Animals. The Society was incorporated by the Royal Society for the Prevention of Cruelty to Animals Act 1932 (as amended) and is governed by that Act and by the rules of the Society. These rules accord with rule XI of the Society's rules and are approved by the Council. The branch is governed by RSPCA Branch Rules 2012, updated August 2022. The relationship between the Society and the Branch is regulated by these rules, the Society's rules and the RSPCA Acts.

The Branch is required to manage its own affairs and may not pledge the credit of the Society or the Council. We are bound by the Society's rules and in case of any conflict between these rules and the Society's rules, the Society's rules prevail.

#### **Recruitment and appointment of new Trustees**

No new trustees were appointed to the Board in 2024.

The trustees will look to recruit new Board members if skill gaps appear in the makeup of the committee, or if numbers start to fall towards the minimum number required. Potential candidates will be interviewed by two or more existing trustees to assess their suitability.

Once recruited, new trustees are given online training in the key areas of governance and control; this is complemented by advice and guidance from the National Society's Branch Partnership team, which is independent from the branch itself.

#### **Organisational structure**

The Board consists of at least seven and not more than fourteen Trustees and is elected at the Annual General Meeting. The Board elects its officers at the first meeting and meets once a month. Trustees listed in this document held office during the previous year unless stated otherwise.

The Board delegates the day-to-day running of the Animal Shelter to the Branch Manager. The Branch Manager is helping us review all areas of governance, policies, and processes. This includes Risk Assessment, Health and Safety and Employment Regulations.

#### **Key management remuneration**

The Trustees consider the Board of Trustees and the Branch Manager to be the key management personnel of the charity in charge of directing and controlling the charity and running and operating the Branch on a day-to-day basis.

All Trustees give their time freely and no Trustee remuneration was paid in the year. Details of Trustees' expenses and related party transactions are disclosed in the notes of the accounts.

Trustees are required to disclose all relevant interests and register them with the board in accordance with the charity's policy.

The pay of the Branch and Operations Manager along with the heads of department is reviewed annually by the Treasurer and Chair and when appropriate increased taking into consideration inflation, average salaries in the area and salaries of other similar sized charities to ensure that the remuneration set is fair and not out of line with that generally paid for similar roles.

# **RSPCA BRIGHTON AND THE HEART OF SUSSEX**

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

## **TRUSTEES' REPORT**

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### **Connected parties**

The charity is a local branch of the Royal Society for the Prevention of Cruelty to Animals (Charity number 219099) a national charity, which acts as an umbrella organisation.

The amount due to the main body of the RSPCA in 2024 was £110, based on the reserves of the previous year. The charity works autonomously, but within the rules and policies set out by the main body.

The Animal Shelter run by the charity is licensed annually by the RSPCA.

### **Risk management**

The Board has carried out a review of the major risks to which the Branch is exposed and considers that systems are in place to mitigate the risks. The major risks are assessed annually by the Trustees, taking into consideration factors, external risks and the effects of legislation.

The major risks identified are:

- Lack of Branch Capacity to Deliver Services
- Lack of Clear Strategy
- Not Having Clear Policies and Procedures
- Non-Core Charitable Income Exceeding HMRC Limit
- IT Problems

The systems and procedures in place to mitigate these risks include staff and volunteer training programmes, effective governance, and continual assessment of risks with appropriate action being taken when they are identified.

### **OBJECTIVES AND ACTIVITIES**

The objective of the Branch is to promote the work of the National Society within the Branch area. We use all lawful means to prevent or suppress cruelty to animals, promote kindness and to alleviate the suffering of animals.

Our primary role is to support the RSPCA national society inspectorate giving priority to the acceptance of case animals and those signed over for welfare concerns, or unowned sick and injured animals presented to us.

Our four key priority areas relating to the delivery of animal welfare services are:

- Rescue, Rehabilitate and Rehome
- Welfare Neutering
- Welfare Microchipping
- Welfare Treatments

The Trustees' objectives for the year are shaped by these strategic aims, with a view to obtaining income to be used for the benefit of animal welfare in the area. We raise funds through legacies and donations, running fund raising events, rehoming fees, retail sales of both new and donated goods and maintaining the value of the Charity's investments.

The main activities of the Charity during the year were the operation of our animal shelter in Brighton which is used for the rescuing, rehabilitating, and rehoming of animals along with our welfare work.

In planning and performing its activities the Trustees have had regard to the Charity Commissions guidance on public benefit.

# RSPCA BRIGHTON AND THE HEART OF SUSSEX

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

### TRUSTEES' REPORT

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#### Significant activities

During 2024 the Branch successfully rehomed 136 dogs, 328 cats, 43 rabbits, 127 reptiles, 17 guinea pigs, 15 birds, 11 mice, 11 ferrets, 10 gerbils, 3 rats, 2 chinchillas, 1 hamster and 1 chicken. This totalled 691 animals.

Demand for rescue space has never been greater across all species and this year the Branch saw more dogs with complex behavioural needs than ever before and more health problems that had gone untreated.

In 2024 the Trustees decided to join forces with Mid Sussex & Eastbourne Branch to help even more animals. This created the new Brighton & The Heart of Sussex Branch in February 2025, taking the Branch area across to Eastbourne to include Lewes and Hailsham.

To help fund its work the branch opened two more shops in 2024 - in Shoreham and Portslade bringing its retail operation to five shops. Donations from our supporters and volunteers at each of the shops give us a presence in the local community as well as helping us make money. In 2025 we have introduced a new Gift Aid system across the shops to help maximise our income potential.

Our second block of new kennels completed in April 2024. The branch worked again with specialist modular build company Kennel Build to work within the restrictions of the site to create a block of 10 new kennels.

As well as creating modern temperature controlled kennels, with sound proofing and improved disease control the new block has two quiet kennels on either end where dogs don't have to walk past another dog for especially stressed and reactive dogs.

Fostering was an essential part of cat rehoming with more than 30 cats and kittens in foster care in peak summer months. Our amazing fosterers helped mums and kittens especially and helped us create more space when our cattery was full to bursting. The Branch also grew its free range cat scheme with more cats going to live their best lives in stables and small holdings across the south, being able to choose whether or not they wanted human company.

Our Animal Welfare Officers continued to work tirelessly in the community supporting foodbanks, working with hoarder households, trapping stray cats and managing welfare assistance and subsidised neutering schemes. The Branch also took the lead on managing low cost neutering for big dogs over 30kg and for rabbits across branches in the South East Region.

Demand for reptile space in our Reptile Rescue continues to grow with the Branch trying to find innovative ways to boost rehoming. Live drawing courses have joined Mini Keeper and Beginner Reptile Courses to focus attention on the centre. Our Reptile Rescue trains the new members of the National Society's inspectorate on reptile handling, identification and welfare with a City and Guilds accredited course to spread best practice and build relationships across the country.

The branch continues to proudly work with the National Society's inspectorate team, taking animals in from them as a number one priority. In addition we fund a neutering scheme for inspectors to issue vouchers as welfare assistance, our AWOs support them on jobs, especially with multi animal households and reptiles, the Chief Inspector is based at our centre, which provides a hub for his team and we continue to work to maintain a close and supportive working relationship.

#### Volunteers

We provide volunteering opportunities for those who wish to support our work including trusteeship, home visiting, animal care, dog walking, fundraising, fostering, working in our charity shops, driving, working in our reception, gardening, helping with general repairs and maintenance of our site. This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding.

We also work with the probation service to provide opportunities for offenders to work with the Branch as part of their Community Service.

The precise value of volunteers' time is hard to quantify as they each do different amounts of time and some away from the Shelter, some casually and some on a regular basis. However, it is envisaged that this equates to an average of 600 hours a week. We are always very grateful for the amazing support we receive from our army of volunteers. Our Branch would not be able to function as it does without them.

**TRUSTEES' REPORT**

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**ACHIEVEMENT AND PERFORMANCE**

**Fundraising activities**

We manage all of our fundraising activities in-house, and have a part-time member of staff dedicated to our events and overall fundraising strategy. All events are risk-assessed prior to their taking place.

We are registered with the Fundraising Regulator, and confirm that there has been no failures to comply with the fundraising standard.

This year our summer fayre became a festival, moving its start time later in the day to avoid early afternoon heat for dogs taking part. With live music and food stalls the laid back vibe helped to create a hugely successful event. At the other end of the year Santa Paws had an early appearance to join our Christmas Tree Fair which was bigger and better with more people than ever celebrating the festive season with a RSPCA Brighton tree.

Our intrepid supporters spent the night sleeping out in our brand new kennels to raise money. And they even walked on fire for another toe tingling way to bring the pennies in.

Our patron, best selling author Peter James, gave a lucky draw winner the chance to name a pet in his next book.

There was lots of fundraising fun throughout the year - from a sponsored sea dip on New Year's Day morning to paddling down the Arun and from Quiz Nights to marathon runs.

The Branch started its own TikTok page which was an instant hit with its mix of cute animals and behind the scenes life at the shelter and has 14,500 followers - some of whom send presents for our dogs.

Our Head of Dogs Gina Smith came up with not just a new Christmas card range but tote bags. And our website got a funky make over thanks to web design company JooJoo Creative who worked their techy magic pro bono.

The Cats of Hanover organised their annual art exhibition and painting classes to help the branch and Brighton Motorcycle Action Group visited with their annual pet food run.

Pets at Home chose the branch as its charity again for its Brighton store in Hollingbury - as well as giving us an in store presence this has resulted in free pallet loads of animal food for the shelter.

A full calendar of events is planned to continue through 2025, building on the activities that have been the most successful and expanding into new areas.

And then there were all our amazingly generous supporters who gave us money throughout the year. We couldn't do it without your continued support.

**Investment performance**

During the year under review the charity continued to hold funds not required for day to day operations on deposit with major banks to meet with our objectives to invest our money for a fixed term with a very low risk to capital. Whilst average interest rates have been higher than in recent years our average holding has decreased and £25,877 interest was earned during 2024 (2023: £61,449).

We have continued to use a recognised deposit scheme that enables access to a wide range of financial institutions and the standard market products they provide. The scheme provides a one-stop shop approach reducing the administration that is needed. We also benefit from preferential rates that are available and reduce our risk by spreading our investments over a wider range of suppliers.

# RSPCA BRIGHTON AND THE HEART OF SUSSEX

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

## TRUSTEES' REPORT

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### FINANCIAL REVIEW

Income is derived from shop sales, fees from people who re-home animals, legacies, donations, grants and subscriptions plus investment income. It is always anticipated when we budget that our expenditure will exceed our income, which is usually mitigated by fundraising and legacies.

- Incoming resources for the year were £1,671,041 compared to £1,041,934 in 2023. During 2024 legacies receivable totalled £638,674 compared to £139,992 in 2023.

- Expenditure levels increased by £244,304 to £1,781,506 in 2024 compared to £1,537,202 in 2023. This was mainly in respect of opening new shops, increased vet charges, employee and energy costs.

- Overall, this resulted in a deficit of £110,465 for the year compared to £495,268 in 2023.

### Reserves Policy

The level of reserves is reviewed regularly by the Committee. The Committee considers that reserves (unrestricted funds not invested in fixed assets), should total the equivalent of one years running costs of the Branch. It is felt prudent to maintain free reserves at this level as the charity relies heavily on donations and legacies, both of which can fluctuate significantly from year to year and cannot be predicted with any accuracy. The total reserves (not represented by fixed assets) at 31 December 2024 were £1,151,632 with restricted funds of £192,424. The budget for 2025 shows expected expenditure for the animal centre and branch support staff to be around £1,075,000 and so the reserves levels are deemed appropriate at this time.

### PLANS FOR FUTURE PERIODS

#### Going Concern

The Trustees review detailed management accounts each month, with a particular focus on cash levels and projections. Annual budgets are set and used to measure against actual performance. A legacy pipeline report is provided by the National RSPCA to give awareness of upcoming payments, which are factored into longer-term cash flow planning.

There is a continual focus on driving income generation and the creation of sustainable income streams (e.g. increasing the number of profitable shops), along with monitoring expenditure and avoiding wastage. Minimising the deficit whilst continuing to deliver impactful animal welfare services in the branch area is a key objective for the Trustees.

The Trustees are satisfied that the levels of reserves, opportunities for income generation and focus on deficit reduction mean the branch can be viewed on a going concern basis.

#### Other

The Branch is getting a new look this year to go with its new name. As our signage is changing we are moving to the new brand introduced by the National Society.

The Trustees' made the decision to move to a CIO structure following the National Society's new governance. The Branch will gradually be switching across the course of the year to the new structure with a brand new charity number. This in no way impacts on the going concern assessment mentioned above.

Improving facilities for animals in our care is always top of our priority list and this year we are focusing on cat facilities with plans for more cat friendly pens which will be lighter, brighter, easier to manage and future proof the Branch

We would also like to go greener - and cut our electricity bills - with solar panels across the rooftops of our site.

Income generation remains one of the biggest challenges of any small charity so we are working hard to expand our shop network and come up with more innovative fundraising events. Our summer fayre remains popular, and we are developing a suite of events year-round to drive more fundraising income generation (e.g. New Year's day dip, firewalking, sponsored skydive).

# **RSPCA BRIGHTON AND THE HEART OF SUSSEX**

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

### **TRUSTEES' REPORT**

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The Branch is also exploring ways to build closer working relationships with neighbouring branches, together we want to be stronger to help more animals in need.

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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 & 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 period. 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (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.

#### **APPOINTMENT OF INDEPENDENT AUDITOR**

For the year under review the charity exceeded the audit threshold and appointed Blue Spire Limited as auditors. Blue Spire Limited have expressed their willingness to remain as auditors of the charity.

Approved by the Trustees' and signed on their behalf.

D Taylor - Trustee

Date

# RSPCA BRIGHTON AND THE HEART OF SUSSEX

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

### INDEPENDENT AUDITOR'S REPORT

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#### Independent Auditor's Report to the Members of RSPCA Brighton & The Heart of Sussex

##### Opinion

We have audited the financial statements of Royal Society for the Prevention of Cruelty to Animals Brighton & The Heart of Sussex (the 'charity') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including 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 2024, 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.

##### Other matter

The financial statements of the charity for the year ended 31 December 2023 were audited by a predecessor. Accordingly, we make no comment nor draw any conclusions in respect of the year to 31 December 2023 though we have satisfied ourselves the opening balances of the current year do not contain any material misstatements.

##### Emphasis of matter – financial statements prepared on a basis other than going concern

We draw attention to Note 22 to the financial statements which explains that the trustees have established a Charitable Incorporated Organisation (CIO) since the year end and intend to transfer net assets and activities to the CIO within 12 months of the date of approval of these financial statements therefore do not consider it to be appropriate to adopt the going concern basis of accounting in preparing the financial statements. Accordingly, the financial statements have been prepared on a basis other than going concern as described in Note 22. Our opinion is not modified in respect of this matter.

##### Other information

The other information comprises the information included in the trustees' report, other than the financial statements and our auditor's report 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.

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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

**INDEPENDENT AUDITOR'S REPORT**

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**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 financial statements which 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.

**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 regulations made under section 154 of that Act.

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.

Based on our understanding of the Charity and the sector in which it operates, we identified the principal laws and regulations that directly affect the financial statements to be the Charities Act, Trustee Act and Employment Act. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

In addition, the Charity is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. There is limitation to areas most likely to have such an effect. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence if any.

Audit procedures performed by the engagement team included:

- Enquiry of management, those charged with governance around actual and potential litigation and claim;
- Enquiry of entity staff to identify any instances of non-compliance with laws and regulations;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustment for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

# RSPCA BRIGHTON AND THE HEART OF SUSSEX

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

## INDEPENDENT AUDITOR'S REPORT

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Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

### 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 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Blue Spire Limited, Statutory Auditor

Cawley Priory  
South Pallant  
Chichester  
West Sussex  
PO19 1SY

Date

*Blue Spire 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 BRIGHTON AND THE HEART OF SUSSEX**  
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

**STATEMENT OF FINANCIAL ACTIVITIES**

	Note	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	1	929,286	5,000	934,286	413,946
Charitable activities	3	656,486	-	656,486	509,399
Other trading activities	4	54,392	-	54,392	57,140
Investments	5	25,877	-	25,877	61,449
<b>Total income</b>		<u>1,666,041</u>	<u>5,000</u>	<u>1,671,041</u>	<u>1,041,934</u>
<b>EXPENDITURE ON:</b>					
Raising funds	6	4,450	-	4,450	3,714
Charitable activities	7	1,638,766	138,290	1,777,056	1,533,488
<b>Total</b>		<u>1,643,216</u>	<u>138,290</u>	<u>1,781,506</u>	<u>1,537,202</u>
<b>Net Income/(expenditure)</b>		22,825	(133,290)	(110,465)	(495,268)
<b>Transfers between funds</b>	17	5,626	(5,626)	-	-
<b>Net movement in funds</b>		28,451	(138,916)	(110,465)	(495,268)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>	17	3,370,205	331,340	3,701,545	4,196,813
<b>Total funds carried forward</b>	17	<u>3,398,656</u>	<u>192,424</u>	<u>3,591,080</u>	<u>3,701,545</u>

None of the charity's other activities were acquired or discontinued during the above two financial years.

**RSPCA BRIGHTON AND THE HEART OF SUSSEX**  
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

**BALANCE SHEET AS AT 31 DECEMBER 2024**

	Note	2024		2023	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	13		2,439,448		2,300,266
<b>CURRENT ASSETS</b>					
Stocks	14	15,176		14,453	
Debtors	15	507,502		157,750	
Cash at hand and in bank		720,786		1,405,800	
<b>Total current assets</b>		<u>1,243,464</u>		<u>1,578,003</u>	
<b>CURRENT LIABILITIES</b>					
Creditors: amounts falling due within one year	16		<u>91,832</u>		<u>176,724</u>
<b>Net current assets/(liabilities)</b>			1,151,632		1,401,279
<b>Net assets/(liabilities)</b>			<u><u>3,591,080</u></u>		<u><u>3,701,545</u></u>
<b>THE FUNDS OF THE CHARITY</b>					
<b>Restricted funds</b>	17		192,424		331,340
<b>Unrestricted funds</b>	17				
Designated funds		2,806,901		3,291,673	
General funds		<u>591,755</u>		<u>78,532</u>	
<b>Total unrestricted funds</b>			3,398,656		3,370,205
<b>Total charity funds</b>			<u><u>3,591,080</u></u>		<u><u>3,701,545</u></u>

Approved by the Board of Trustees on ..... and signed and authorised for issue on their behalf by:

.....  
 D Taylor  
 Trustee

The accompanying notes form part of these financial statements

Charity number: 206630

**RSPCA BRIGHTON AND THE HEART OF SUSSEX**

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

**STATEMENT OF CASH FLOWS**

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	<b>2024</b>		<b>2023</b>	
	<b>Total Funds</b>		<b>Total Funds</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Net cash provided by (used in) operating activities		(404,545)		(285,533)
Cash flows from investing activities:				
Investment income	25,877		61,449	
Sale of tangible fixed assets	-		450	
Purchase of tangible fixed assets	(306,346)		(660,388)	
Net cash provided by investing activities		(280,469)		(598,489)
Change in cash and cash equivalents in the year		(685,014)		(884,022)
Cash and cash equivalents at the beginning of the reporting year		1,405,800		2,289,822
Cash and cash equivalents at the end of the reporting year		<u>720,786</u>		<u>1,405,800</u>
Cash and cash equivalents consist of:				
Cash at bank and in hand		720,786		1,405,800
Cash and cash equivalents at the end of the reporting year		<u>720,786</u>		<u>1,405,800</u>
<i>Reconciliation of net income/(expenditure) to net cash flow from operating activities</i>				
Net income/(expenditure) for the reporting period		(110,465)		(495,268)
Adjustments for:				
Depreciation charges	165,525		151,368	
(Profit)/Loss on disposal of fixed assets	1,639		(450)	
Interest received	(25,877)		(61,449)	
(Increase)/decrease in stocks	(723)		(98)	
(Increase)/decrease in debtors	(349,752)		49,348	
Increase/(decrease) in creditors	(84,892)		71,016	
		(294,080)		209,735
Net cash provided by (used in) operating activities		<u>(404,545)</u>		<u>(285,533)</u>

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## RSPCA BRIGHTON AND THE HEART OF SUSSEX

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

### ACCOUNTING POLICIES

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#### General information, scope and basis of the financial statements

The RSPCA Brighton & The Heart of Sussex branch is an unincorporated charity in England and Wales, established under RSPCA branch rules. The registered charity number and principal address are shown within the trustee report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements are prepared on a going concern basis under the historical cost convention, with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### Funds

The charity has various types of funds for which it is responsible:

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

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### INCOME

#### Income recognition

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

#### Donations and Fundraising

Donations are accounted for as received. In the event that a donation is subject to fulfilling performance conditions before the charity is entitled to the funds, the income is deferred until either those conditions are met in full, or their fulfilment is wholly within the control of the charity and it is probable that those conditions will be fulfilled by the reporting period. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs.

#### Legacies

For legacies, entitlement is taken on a case by case basis 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 charity that a distribution will be made, or when a 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.

If the legacy is in the form of an asset other than cash or an asset listed on a recognised stock exchange, recognition is subject to the value of the asset being able to be reliably measured and title to the asset has passed to the charity. 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.

## **ACCOUNTING POLICIES**

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### **Grants**

Grants including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable. Those grants towards capital projects are then charged with depreciation each year.

### **Earned and other income**

Income from shop sales, raffle and other activities are recognised as earned.

Income from investments is recognised on a receivable basis.

Income from sales of publications and training courses are recognised as earned.

## **EXPENDITURE**

### **Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is categorised under the following headings:

Costs of raising funds includes salaries, expenses and overheads.

Expenditure on charitable activities includes salaries, expenses and overheads.

Other expenditure represents those items not falling into the categories above.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

Fundraising expenditure comprises costs incurred in inducing people and organisations to contribute financially to the charity's work. This includes the cost of advertising for donations and the staging of special events.

Costs of charitable activities comprise direct costs.

Support costs include those costs, such as auditor's remuneration, associated with constitutions and statutory requirements.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

### **Donated goods**

Donated goods and services have not been recognised in these financial statements as it is not practicable to do so as the cost outweighs the benefit.

### **Volunteers**

The value of voluntary work is not included in the financial statements. There are 60 regular volunteers as well as many more who volunteer casually and sometimes for specific fund raising events. They help with a whole variety of tasks, including animal care, fundraising, dog walking, home visiting, and staffing the reception.

### **Financial instruments**

The charity has elected to apply the provisions of Section 11 "Basic Financial Instruments" and Section 12 "Other Financial Instruments" of FRS 102 to all its financial statements. Financial instruments are recognised in the balance sheet when the charity becomes party to the contractual provisions of the instrument.

## **RSPCA BRIGHTON AND THE HEART OF SUSSEX**

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

### **ACCOUNTING POLICIES**

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#### **Fixed Assets**

Fixed assets, except freehold land, are stated at cost and depreciation is provided at rates calculated to write-off the cost of each asset over its useful economic life, less any estimated residual value as follows:

Additions to Freehold Property:	Over 20 years on a straight line basis
Equipment and Motor Vehicles:	Over 6 years on a straight line basis

Freehold land is not depreciated.

The charity has a de minimis policy in place whereby only items of £500 and over are capitalised.

#### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

#### **Debtors receivable and creditors payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable entity for UK Tax purposes. Accordingly the Charity is potentially exempt from taxation in respect of income or capital gains to the extent that such income or gains are applied exclusively to charitable purposes.

#### **VAT**

All incoming resources and resources expended are stated net of VAT where applicable. Irrecoverable VAT is included within resources expended.

#### **Critical accounting judgements and key sources of estimation uncertainty**

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing material adjustment to the carrying amount of the assets and liabilities within the next financial year are in respect of the recognition of legacy income and fixed asset depreciation.

# RSPCA BRIGHTON AND THE HEART OF SUSSEX

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

## NOTES TO THE FINANCIAL STATEMENTS

### 1. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £
Donations, subscriptions and sundry income	105,741	-	105,741	100,396	-	100,396
Legacies	638,674	-	638,674	139,992	-	139,992
Grants (see note 2 below)	85,084	5,000	90,084	98,220	65,000	163,220
Care Contribution Fund	99,787	-	99,787	1	10,337	10,338
	<u>929,286</u>	<u>5,000</u>	<u>934,286</u>	<u>338,609</u>	<u>75,337</u>	<u>413,946</u>

### 2. Grants

	2024 Total Funds £	2023 Total Funds £
RSPCA - Door to Door Grant	43,632	46,188
Friends of South Godstone	-	65,000
Cattery Grant	5,827	-
Regional Board Grant	40,625	52,032
	<u>90,084</u>	<u>163,220</u>

### 3. Income from charitable activities

	2024 Total Funds £	2023 Total Funds £
<i>Kennels and sanctuary</i>		
Retail sales, Case/ Inspectorate animal fees	532,562	401,986
Adoption fees	100,960	93,205
Charitable neutering	22,964	14,208
	<u>656,486</u>	<u>509,399</u>
<i>Analysed by fund:</i>		
Restricted funds	-	39,177
Unrestricted funds	656,486	470,222
	<u>656,486</u>	<u>509,399</u>

### 4. Income from other trading activities

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £
Fundraising	54,392	-	54,392	57,140	-	57,140
	<u>54,392</u>	<u>-</u>	<u>54,392</u>	<u>57,140</u>	<u>-</u>	<u>57,140</u>

# RSPCA BRIGHTON AND THE HEART OF SUSSEX

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

## NOTES TO THE FINANCIAL STATEMENTS

### 5. Investment income

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £
Bank interest receivable	25,877	-	25,877	61,449	-	61,449
	<u>25,877</u>	<u>-</u>	<u>25,877</u>	<u>61,449</u>	<u>-</u>	<u>61,449</u>

### 6. Expenditure on raising funds

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £
Direct costs of fundraising	4,450	-	4,450	3,714	-	3,714
	<u>4,450</u>	<u>-</u>	<u>4,450</u>	<u>3,714</u>	<u>-</u>	<u>3,714</u>

### 7. Charitable activities costs

	Direct Costs (Note 8) £	Support Costs (Note 9) £	2024 Total Cost £	Direct Costs (Note 8) £	Support Costs (Note 9) £	2023 Total Cost £
Kennels and sanctuary	1,698,023	79,033	1,777,056	1,486,253	47,235	1,533,488
	<u>1,698,023</u>	<u>79,033</u>	<u>1,777,056</u>	<u>1,486,253</u>	<u>47,235</u>	<u>1,533,488</u>
<i>Charitable activities analysed by fund</i>						
Restricted fund expenditure	138,290	-	138,290	125,722	-	125,722
Designated fund	153,118	-	153,118	137,801	-	137,801
General fund	1,406,615	79,033	1,485,648	1,222,730	47,235	1,269,965
	<u>1,698,023</u>	<u>79,033</u>	<u>1,777,056</u>	<u>1,486,253</u>	<u>47,235</u>	<u>1,533,488</u>

**NOTES TO THE FINANCIAL STATEMENTS**

**8. Expenditure on charitable activities**

	<b>2024</b>	<b>2023</b>
	<b>Total</b>	<b>Total</b>
	<b>Funds</b>	<b>Funds</b>
	<b>£</b>	<b>£</b>
Wages and salaries	859,516	737,214
Food and welfare	41,611	53,218
Rates, light, heat and telephone	169,759	138,462
Repairs and maintenance	91,170	55,000
Printing, postage and stationery	7,998	7,425
Vet fees and drugs	304,665	288,460
Shop stock	25,053	25,320
Cleaning materials	16,616	14,320
Transport and travel costs	9,767	6,247
Uniforms	2,049	2,466
Friends of Brighton Projects	2,655	3,711
Irrecoverable VAT	-	3,492
Depreciation	165,525	151,368
Loss/ (Profit) on sale of assets	1,639	(450)
	<u>1,698,023</u>	<u>1,486,253</u>

**9. Support costs**

	<b>2024</b>	<b>2023</b>
	<b>Total</b>	<b>Total</b>
	<b>Funds</b>	<b>Funds</b>
	<b>£</b>	<b>£</b>
Auditor remuneration	7,700	7,800
Professional fees and insurances	58,180	29,961
Sundry expenses and bank charges	13,153	9,474
	<u>79,033</u>	<u>47,235</u>

**10. Auditor's remuneration**

	<b>2024</b>	<b>2023</b>
	<b>Total</b>	<b>Total</b>
	<b>Funds</b>	<b>Funds</b>
	<b>£</b>	<b>£</b>
Auditor's remuneration - accountancy fees	2,250	7,800
Auditor's remuneration - audit	6,750	-
Auditor's remuneration - over provision in prior year	(1,300)	-
	<u>7,700</u>	<u>7,800</u>

**NOTES TO THE FINANCIAL STATEMENTS**

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**11. Wages and salary cost**

Staff costs during the year were as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Gross wages	790,400	675,650
Employer's national insurance costs	51,571	44,171
Pension costs	18,323	17,393
	<u>860,294</u>	<u>737,214</u>

The average number of employees was 42 of which 4 were hourly paid (2023: 37 employees)

No employee received remuneration in excess of £60,000 (2023: none).

The charity considers its key management personnel comprise the trustees, the manageress and heads of department. The total employment benefits to its key management personnel including pension contributions and employers national insurance contributions were £51,480 (2023: £47,801).

**12. Related party transactions**

*Trustee remuneration*

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

*Trustee expenses*

No expenses were reimbursed to the Trustees' in the current or prior year.

1) One member of staff has job related accommodation on site to carry out their duties (2023: 3 including two of the Key Management Personnel)

2) Transactions with other RSPCA organisations:

The charity received a 'Door to Door' grant from National RSPCA of £43,632 (2023: £46,188) during the year.

National RSPCA paid £22,211 (2023: £19,437) for boarding fees during the year and £99,788 for the Care Contribution Fund

The charity received a grant of £40,625 in 2024 from the regional board towards vets fees (2023: £52,032)

During the year the charity paid a total of £7,980 (2023: £6,581) to National RSPCA for affiliation and legacy management fees.

The charity received £10,408 from RSPCA Sussex West Branch representing the share of the profits from Horsham charity shop (2023: £nil)

# RSPCA BRIGHTON AND THE HEART OF SUSSEX

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

## NOTES TO THE FINANCIAL STATEMENTS

### 13. Fixed assets

	Freehold Property	Fixtures and Fitting	Motor Vehicles	Total
	£	£	£	£
<i>Cost</i>				
At 1 January	4,127,184	102,310	39,752	4,269,246
Additions / (retention released)	306,346	-	-	306,346
Disposals	-	-	(19,052)	(19,052)
At 31 December	<u>4,433,530</u>	<u>102,310</u>	<u>20,700</u>	<u>4,556,540</u>
<i>Depreciation</i>				
Accumulated at 1 January	1,873,511	71,156	24,313	1,968,980
Charge for the year	153,118	8,957	3,450	165,525
On disposals	-	-	(17,413)	(17,413)
At 31 December	<u>2,026,629</u>	<u>80,113</u>	<u>10,350</u>	<u>2,117,092</u>
Net book value at 31 December 2024	<u>2,406,901</u>	<u>22,197</u>	<u>10,350</u>	<u>2,439,448</u>
Net book value at 31 December 2023	<u>2,253,673</u>	<u>31,154</u>	<u>15,439</u>	<u>2,300,266</u>

### 14. Stocks

	2024 £	2023 £
Stocks	<u>15,176</u>	<u>14,453</u>

### 15. Debtors

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £
Trade debtors	78,300	-	78,300	36,700	-	36,700
VAT	12,478	-	12,478	67,519	-	67,519
Taxation and social security	148	-	148	-	-	-
Accrued legacy income	372,921	-	372,921	29,371	-	29,371
Other accrued income	10,018	-	10,018	9,477	-	9,477
Prepayments	33,637	-	33,637	14,683	-	14,683
	<u>507,502</u>	<u>-</u>	<u>507,502</u>	<u>157,750</u>	<u>-</u>	<u>157,750</u>

### 16. Creditors

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £
Trade creditors	33,446	-	33,446	123,028	-	123,028
Taxation and social security	43	-	43	(204)	-	(204)
Accruals	58,343	-	58,343	53,900	-	53,900
	<u>91,832</u>	<u>-</u>	<u>91,832</u>	<u>176,724</u>	<u>-</u>	<u>176,724</u>

# RSPCA BRIGHTON AND THE HEART OF SUSSEX

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

## NOTES TO THE FINANCIAL STATEMENTS

### 17. Analysis of net movement in funds

	Year ended 31 December 2024				
	Total funds brought forward £	Total incoming resources £	Total resources expended £	Transfers between funds £	Total funds carried forward £
<i>Restricted funds</i>					
Cattery Rebuild	65,000	5,000	-	-	70,000
Sussex North Fund	266,340	-	(138,290)	(5,626)	122,424
Emergency Vet Bills	-	-	-	-	-
<b>Total restricted funds</b>	<b>331,340</b>	<b>5,000</b>	<b>(138,290)</b>	<b>(5,626)</b>	<b>192,424</b>
<i>Unrestricted funds</i>					
<i>Designated funds</i>					
Designated fund - property	2,253,673	-	(153,118)	306,346	2,406,901
Neutering (designated fund)	40,000	-	-	(40,000)	-
Microchipping (designated fund)	3,000	-	-	(3,000)	-
Closure provision (designated fund)	600,000	-	-	(200,000)	400,000
Upgrade of Animal Housing (designated fund)	395,000	-	-	(395,000)	-
<b>Total designated funds</b>	<b>3,291,673</b>	<b>-</b>	<b>(153,118)</b>	<b>(331,654)</b>	<b>2,806,901</b>
General fund	78,532	1,666,041	(1,490,098)	337,280	591,755
<b>Total unrestricted fund</b>	<b>3,370,205</b>	<b>1,666,041</b>	<b>(1,643,216)</b>	<b>5,626</b>	<b>3,398,656</b>
<b>Total funds</b>	<b>3,701,545</b>	<b>1,671,041</b>	<b>(1,781,506)</b>	<b>-</b>	<b>3,591,080</b>
<b>Year ended 31 December 2023</b>					
	Total funds brought forward £	Total incoming resources £	Total resources expended £	Transfers between funds £	Total funds carried forward £
<i>Restricted funds</i>					
Cattery Rebuild	-	65,000	-	-	65,000
Sussex North Fund	139,863	10,337	(86,545)	202,685	266,340
Emergency Vet Bills	-	39,177	(39,177)	-	-
<b>Total restricted funds</b>	<b>139,863</b>	<b>114,514</b>	<b>(125,722)</b>	<b>202,685</b>	<b>331,340</b>
<i>Unrestricted funds</i>					
<i>Designated funds</i>					
Designated fund - property	1,731,356	-	(137,801)	660,118	2,253,673
Neutering (designated fund)	40,000	-	-	-	40,000
Microchipping (designated fund)	3,000	-	-	-	3,000
Closure provision (designated fund)	750,000	-	-	(150,000)	600,000
Upgrade of Animal Housing (designated fund)	850,000	-	-	(455,000)	395,000
<b>Total designated funds</b>	<b>3,374,356</b>	<b>-</b>	<b>(137,801)</b>	<b>55,118</b>	<b>3,291,673</b>
General fund	682,594	927,420	(1,273,679)	(257,803)	78,532
<b>Total unrestricted fund</b>	<b>4,056,950</b>	<b>927,420</b>	<b>(1,411,480)</b>	<b>(202,685)</b>	<b>3,370,205</b>
<b>Total funds</b>	<b>4,196,813</b>	<b>1,041,934</b>	<b>(1,537,202)</b>	<b>-</b>	<b>3,701,545</b>

# RSPCA BRIGHTON AND THE HEART OF SUSSEX

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

## NOTES TO THE FINANCIAL STATEMENTS

### 18. Description of funds

#### Restricted funds

##### Cattery Rebuild

We received funding from national RSPCA and from PetPlan to help rehabilitate a cattery building on our Patcham site, and we hope to commence works on this project in Q3 of 2025.

##### Sussex North Fund

This fund originated from the merger of the Brighton branch with the Sussex North branch in 2022. The fund is being used to fund animal welfare services for animals in and from the postcode areas of the now dissolved Sussex North branch, and will likely be fully spent by the end of 2026.

##### Emergency Vet Bills

This fund is for animals in our care that require emergency vet treatment. This fund was fully utilised in 2023.

#### Designated funds

##### Designated fund - property

Funds held to repair, maintain and upgrade the property

##### Neutering (designated fund)

Funds held to neuter animals in our care before they are rehomed

##### Microchipping (designated fund)

Funds held to provide animals in our care with a microchip before they are rehomed

##### Closure provision (designated fund)

Funds held to cover the costs of closure should we no longer be able to operate as a going concern

##### Upgrade of Animal Housing (designated fund)

Funds held to provide upgrades to the animal housing to ensure fit for purpose

### 19. Transfer of funds

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £
1. Transfer from Sussex North fund to general fund Transfer representing expenditure from restricted funds in earlier years not reflected in prior year accounts.	5,626		(5,626)	-
2. Transfer from general funds to designated fund - property Transfer from general funds to property designated fund representing the movement on the property assets held during the year	(306,346)	306,346		-
3. Transfer from designated funds to unrestricted funds Transfer from designated funds to general funds following a review by the Trustees on the necessary designated fund balance at the balance sheet date	638,000	(638,000)		-
	<u>337,280</u>	<u>(331,654)</u>	<u>(5,626)</u>	<u>-</u>

**RSPCA BRIGHTON AND THE HEART OF SUSSEX**  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

**NOTES TO THE FINANCIAL STATEMENTS**

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**20. Financial instruments**

The carrying amounts of the Charity's financial instruments are as follows:

	2024	2023
	£	£
<i>Financial assets</i>		
Debt instruments measured at amortised cost:		
Trade debtors	78,300	36,700
Other debtors	372,921	29,371
	<u>451,221</u>	<u>66,071</u>
<i>Financial liabilities</i>		
Measured at amortised cost:		
Trade creditors	33,446	123,028
Other creditors	58,343	53,900
	<u>91,789</u>	<u>176,928</u>

**21. Lease commitments**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	116,300	71,800
Between one and five years	204,258	186,350
	<u>320,558</u>	<u>258,150</u>

**22. Planned transfer of net assets and activities to a Charitable Incorporated Organisation**

In the period since the year end the trustees after advice and guidance from National RSPCA resolved to establish a Charitable Incorporated Organisation (CIO) to transfer the net assets and activities to. At the time of writing this report the the CIO has been set up and the trustees with the assistance of the charity's senior management are putting in place the necessary agreements and resolutions to make such a transfer. The transfer is expected to take place within one year from the date of approval of these accounts and as such these accounts are prepared on a basis other than going concern. No adjustments to these accounts are required as a result of the planned transfer of assets and activities. A final set of accounts will be produced for the period including the transfer

**RSPCA BRIGHTON AND THE HEART OF SUSSEX**

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

**NOTES TO THE FINANCIAL STATEMENTS****23. Comparative statement of financial activities**

	Note	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £
<b>INCOME AND ENDOWMENTS FROM:</b>				
Donations and legacies	1	338,609	75,337	413,946
Charitable activities	3	470,222	39,177	509,399
Other trading activities	4	57,140	-	57,140
Investments	5	61,449	-	61,449
<b>Total income</b>		<u>927,420</u>	<u>114,514</u>	<u>1,041,934</u>
<b>EXPENDITURE ON:</b>				
Raising funds	6	3,714	-	3,714
Charitable activities	7	1,407,766	125,722	1,533,488
<b>Total</b>		<u>1,411,480</u>	<u>125,722</u>	<u>1,537,202</u>
<b>Net Income/(expenditure)</b>		(484,060)	(11,208)	(495,268)
<b>Transfers between funds</b>	17	(202,685)	202,685	-
<b>Net movement in funds</b>		(686,745)	191,477	(495,268)
<b>RECONCILIATION OF FUNDS</b>				
<b>Total funds brought forward</b>	17	4,056,950	139,863	4,196,813
<b>Total funds carried forward</b>	17	<u>3,370,205</u>	<u>331,340</u>	<u>3,701,545</u>

**RSPCA Brighton & The Heart of Sussex**

England & Wales - Charity number 206630

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# Accounts

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**REPORT OF THE TRUSTEES AND**  
**AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**  
**FOR**  
**ROYAL SOCIETY FOR THE PREVENTION OF**  
**CRUELTY TO ANIMALS SUSSEX NORTH**  
**& BRIGHTON BRANCH**

Chariot House Limited  
Chartered Accountants and Statutory Auditor  
44 Grand Parade  
Brighton  
BN2 9QA

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

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FOR THE YEAR ENDED 31 DECEMBER 2023**

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**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**CHAIRMAN'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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It has been another busy year for the Branch with more animals than ever needing our care.

Our merger with Sussex North Branch of the RSPCA has worked well and allowed us to extend our animal welfare to care for more animals. Our thanks go to Chief Inspector Patrick Hamby and his Inspectorate team and our Animal Welfare Officers Laurie and Heather who have been working closely with the Inspectors in rescuing animals needing our care.

The first phase of new kennels was completed in the Spring of 2023 and second phase is due to be finished in April 2024. My thanks go to our Branch Manager Jenny Eden and all the staff who have had to endure the added pressure of working around builders.

Our successes this year would not have been achieved without the hard work of our Branch Manager and all the staff and volunteers under her guidance. She works tirelessly for the benefit of the animals in our care and is ably supported by her heads of department in the dogs, cats, small animals and reptile sections.

My thanks go to my fellow Trustees for their expert guidance and advice and for the many hours of unpaid work they do for this Branch

In conclusion, my thanks as always go to everyone who has helped make this a very successful year for animal welfare.

Doug Taylor

Chairman

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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The trustees present their annual report and financial statements of the charity for the year ended 31st December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, 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) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objective of the Branch is to promote the work of the National Society within the Branch area of Sussex North and Brighton. We use all lawful means to prevent or suppress cruelty to animals, promote kindness and to alleviate the suffering of animals.

Our primary role is to support the RSPCA national society inspectorate giving priority to the acceptance of case animals and those signed over for welfare concerns, or unowned sick and injured animals presented to us.

Our four key priority areas relating to the delivery of animal welfare services are:

- Rescue, Rehabilitate and Rehome
- Welfare Neutering
- Welfare Microchipping
- Welfare Treatments

The trustees' objectives for the year are shaped by these strategic aims, with a view to obtaining income to be used for the benefit of animal welfare in the area. We raise funds through legacies and donations, running fund raising events, rehoming fees, retail sales of both new and donated goods and maintaining the value of the Charity's investments.

The main activities of the Charity during the year were the operation of our animal shelter in Brighton which is used for the rescuing, rehabilitating, and rehoming of animals along with our welfare work.

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**OBJECTIVES AND ACTIVITIES**

**Significant activities**

During 2023 the Branch successfully rehomed 180 dogs, 274 cats, 53 rabbits, 11 ferrets, 9 gerbils, 23 guinea pigs, 1 hamster, 3 mice, 10 rats, 24 domestic birds and 136 reptiles.. This totalled 870 animals which was a significant increase on the previous year.

Creating new welfare friendly kennels to provide the best possible environment for the dogs in our care was the focus for 2023.

Our first block of 10 new kennels completed in March 2023 and the second 10 kennels in April 2024.

Working with Kennel Builds, a modular kennel build company, the branch ensured the best value for money and the most efficient use of space on the shelter site to provide modern temperature controlled kennels, with sound proofing and disease control to create kennels for the future.

Plans are in place to refurbish the cattery and grants have been received towards this from the Friends of Godstone and PetPlan. This will be progressed when funds allow.

Bird flu meant the Branch reluctantly took the decision to end wildlife intake to protect the biosecurity of the entire site. Instead the wildlife holding area was repurposed for domestic birds which was identified as an area of unmet need. Working with clinical parrot behaviourists the Head of Small Animals Hazel Tarrant and the Branch Behaviour and Welfare Manager Jade Spiro developed processes and protocols to ensure the birds are cared for effectively and rehomed to high welfare standard homes.

Encompassing the old Sussex North area enabled the Branch to take on a second Animal Welfare Officer to provide seven day a week on the road community support. This has enabled the Branch to grow the welfare assistance scheme, build its foster scheme, which was crucial to help the large number of mums and kittens that came into its care in autumn 2023 and trap, neuter and where necessary resite feral and inbetweeners cats needing help.

Taking on a fundraising manager enabled the Branch to grow and expand its fundraising events across the year. As well as the annual summerfair the branch held a Kennel Sleepout to mark the opening of its new kennel blocks. The Pawsome Paddle took supporters down the River Arun on paddleboards for a sponsored event.

Brave volunteers dropped from the 1360 to raise money for animals.. The Christmas Tree Fayre built on the success of the previous year to sell more trees and attract more participants. The New Year's Day Dip was again successful at bringing together supporters to fundraise our way into 2024.

The Branch was also honoured to be chosen as one of the Mayor of Brighton and Hove's charities of the year, working cooperatively with three other local charities to create a series of fundraisers including a dinner on the pier.

A team of volunteers worked tirelessly to pull off a series of dog shows at local events throughout the summer.

The three branch shops continued to deliver consistent income throughout the year thanks to the hard working shop team, their volunteers and of course the donors and customers. The shops were joined by a fourth in Shoreham in March 2024 and there are advanced plans for a fifth shop in 2025.

The probation services Community Payback team continues to provide weekly volunteer support for grounds maintenance around the shelter site, enabling the branch to make significant savings.

The Branch continues to work closely with the local inspectorate group and has grown its relationship by allowing Chief Inspector Patrick Hamby to move his office into the shelter.

The Reptile Rescue team identified poor husbandry as a primary reason for animals coming into RSPCA care so launched beginners reptile workshops to provide education on the basics of reptile care. This was so successful the course is being run every month with a Mini Keepers course developed aimed at children and their parents to foster a passion for reptiles in the next generation.

The Reptile Rescue is now regularly used by the National Society to deliver training in reptile handling to each new intake of the inspectorate enabling us to spread best practice and build relationships across the country.

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**OBJECTIVES AND ACTIVITIES**

**Public benefit**

Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. The legislation and the Animal Welfare Act indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. While this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

The Branch's animal welfare work, although local in nature, benefits the society at large and aims to help people in need with the care of their animals. The next section of this report highlights the Branch's main activities and demonstrates the benefit provided to the public. All our charitable activities, as described in more detail in the following pages of the Report, focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for public benefit.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in the planning of future activities.

The Branch activities during the year constitute clear benefit to the public:

- The Branch gives priority to those animals with a genuine welfare need as identified by members of the RSPCA Inspectorate. Such animals may be the subject of an ongoing legal case or may have been removed and signed over to the RSPCA with the consent of an owner unable to meet the animal's welfare needs.
- The Branch takes in local animals for rehoming whose owners, through bereavement, disability, age, marriage break-up or other reasons, are no longer able to keep them.
- These animals are subject to appropriate veterinary treatment and rehabilitation under the direction of the Branch's animal care staff. Animals signed over to us are then rehomed. Prior to rehoming all animals are neutered and microchipped.
- In particular, we promote the neutering of animals and the rehoming of unwanted animals in our area and where there is an urgent need in other RSPCA Branch areas.
- The Branch runs a low cost voucher scheme to support local people who are struggling financially with the costs of neutering their animals and who might otherwise not have them neutered. Also, when we identify a need we offer subsidised or free neutering for specific animals or breeds of animals sometimes in specific local areas with a long term view of reducing unwanted animals.
- The Branch provides free animal care advice to members of the public.
- The Branch co-operates with the Police and Brighton and Hove City Council on animal related problems.
- The Branch provides speakers at local schools, companies, youth meetings and organised events with a view to educating and spreading the message of animal welfare.
- Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary to the main charitable aim of our Branch which is to reduce animal suffering. Our policy to charge a reasonable adoption fee for animals aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of the animals and, therefore, would fall outside our objects to rehome to those who could not afford them.

**Volunteers**

We provide volunteering opportunities for those who wish to support our work including trusteeship, home visiting, animal care, dog walking, fundraising, fostering, working in our charity shops, working in our reception, gardening, helping with general repairs and maintenance of our site. This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding.

The precise value of volunteers' time is hard to quantify as they each do different amounts of time and some away from the Shelter, some casually and some on a regular basis. However, it is envisaged that this equates to an average of 600 hours a week. We are always very grateful for the amazing support we receive from our army of volunteers. Our Branch would not be able to function as it does without them.

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**ACHIEVEMENT AND PERFORMANCE**

**Fundraising activities**

As well as our annual summer fair, we now have a Christmas Tree Fair which has grown year on year. We also launched the Kennel Champions scheme to celebrate high value donors supporting our kennel build. Our supporters have plunged off the i360, paddle boarded down the Arun, plunged into the sea on New Year's Day and run marathons to raise money.

The branch has its own Christmas card range and totes bags designed by our Head of Dogs Gina Smith.

In 2023 the branch was chosen as one of the Mayor of Brighton and Hove Jackie O'Quinn's mayoral charities which has built relationships with her other chosen charities across events.

The Cats of Hanover organised their annual art exhibition and painting classes to help the branch.

The summer saw the branch running dog shows at local events including Patcham Duck Fayre.

Pets at Home chose the branch as its charity for its Brighton store in Hollingbury - as well as giving us an instore presence this has resulted in free pallet loads of animal food for the shelter.

The branch has also been lent a catering caravan which has added a quirky touch to our events and promotions.

A full calendar of events is planned to continue through 2024, building on the activities that have been the most successful and expanding into new areas.

**Investment performance**

Investments during the year were placed on deposit with major banks and met with our objectives to invest our money for a fixed term with a very low risk to capital. Interest rates have been higher than in recent years and as a result the return on investments was much better than in the previous year and £61,449 interest was earned during 2023 (£8,564 in 2022).

We have continued to use a recognised deposit scheme that enables access to a wide range of financial institutions and the standard market products they provide. The scheme provides a one-stop shop approach reducing the administration that is needed. We also benefit from preferential rates that are available and reduce our risk by spreading our investments over a wider range of suppliers.

**FINANCIAL REVIEW**

**Financial position**

Income is derived from shop sales, fees from people who re-home animals, legacies, donations, grants and subscriptions plus investment income. It is always anticipated when we budget that our expenditure will exceed our income. However, this is usually mitigated by fundraising and legacies, which cannot be budgeted for.

- Incoming resources for the year were £1,041,934 compared to £1,019,437 in 2022.. During 2023 legacies totalled £139,992 compared to £234,958 in 2022.

- Expenditure levels increased by £400,204 to £1,537,202 in 2023 compared to £1,136,998 in 2022. This was mainly in respect of opening new shops, increased vet charges, employee and energy costs.

- Overall, this resulted in a deficit of £495,268 for the year compared to £117,561 in 2022.

**Reserves Policy**

The level of reserves is reviewed regularly by the Committee. The Committee considers that reserves (unrestricted funds not invested in fixed assets), should total the equivalent of one years running costs of the Branch. It is felt prudent to maintain free reserves at this level as the charity relies heavily on donations and legacies, both of which can fluctuate significantly from year to year and cannot be predicted with any accuracy. The total reserves (not represented by fixed assets) at 31 December 2023 were £1,401,379 with restricted funds of £331,340. The trustees are aware that this currently exceeds our policy however further capital expenditure is expected in the medium term which should create more alignment here.

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**FUTURE PLANS**

Further phases of the animal accommodation will be progressed as and when appropriate levels of funds are available, the next priority area identified as the cattery. Fundraising efforts are being targeted towards this.

The Branch is negotiating on the lease of a fifth shop in Portslade and actively working to identify other areas of income generation

The Trustees are reviewing the National Society's initiative to create CIOs and the operational practicalities of this to decide whether it is in the best interests of the branch moving forwards.

The Branch is also exploring ways to build closer working relationships with neighbouring branches.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The RSPCA Sussex North and Brighton Branch is constituted as a charitable unincorporated association and a branch of the Royal Society for the Prevention of Cruelty to Animals. The Society was incorporated by the Royal Society for the Prevention of Cruelty to Animals Act 1932 (as amended) and is governed by that Act and by the rules of the Society. These rules accord with rule XI of the Society's rules and are approved by the Council. The branch is governed by RSPCA Branch Model Rules revised February 2009.

The relationship between the Society and the Branch is regulated by these rules, the Society's rules and the RSPCA Acts.

The Branch is required to manage its own affairs and may not pledge the credit of the Society or the Council.

We are bound by the Society's rules and in case of any conflict between these rules and the Society's rules, the Society's rules prevail.

**Recruitment and appointment of new trustees**

The Trustees appointed to the board of the newly merged branch are all existing trustees of the former branches. No completely new trustees were appointed during 2023.

**Organisational structure**

The Board consists of at least seven and not more than fourteen trustees and is elected at the Annual General Meeting. The Board elects its officers at the first meeting and meets once a month. Trustees listed in this document held office during the previous year unless stated otherwise.

The Board delegates the day-to-day running of the Animal Shelter to the Branch Manager. The Branch Manager is helping us review all areas of governance, policies, and processes. This includes Risk Assessment, Health and Safety and Employment Regulations.

**Key management remuneration**

The trustees consider the Board of Trustees, the Branch Manager, and the Heads of Departments to be the key management personnel of the charity in charge of directing and controlling the charity and running and operating the Branch on a day to day basis.

All trustees give their time freely and no trustee remuneration was paid in the year. Details of trustees' expenses and related party transactions are disclosed in the notes of the accounts.

Trustees are required to disclose all relevant interests and register them with the board in accordance with the charity's policy.

The pay of the Branch and Operations Manager along with the heads of department is reviewed annually by the Treasurer and Chair and when appropriate increased taking into consideration inflation, average salaries in the area and salaries of other similar sized charities to ensure that the remuneration set is fair and not out of line with that generally paid for similar roles.

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Connected parties**

The charity is a local branch of the Royal Society for the Prevention of Cruelty to Animals (Charity number 219099) a national charity, which acts as an umbrella organisation.

The amount due to the main body of the RSPCA in 2023 was £1,378, based on the reserves of the previous year.

The charity works autonomously, but within the rules and policies set out by the main body.

The Animal Shelter run by the charity is licensed annually by the RSPCA.

**Risk management**

The Board has carried out a review of the major risks to which the Branch is exposed and considers that systems are in place to mitigate the risks. The major risks are assessed annually by the trustees, taking into consideration factors, external risks and the effects of legislation.

The major risks identified are:

- Lack of Branch Capacity to Deliver Services
- Lack of Clear Strategy
- Not Having Clear Policies and Procedures
- Non-Core Charitable Income Exceeding HMRC Limit
- IT Problems

The systems and procedures in place to mitigate these risks include staff and volunteer training programmes, effective governance, and continual assessment of risks with appropriate action being taken when they are identified.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

206630

**Principal address**

RSPCA Animal Shelter and Kennels  
Braypool Lane  
Patcham  
Brighton  
East Sussex  
BN1 8ZH

**Trustees**

D Taylor - Chair  
Mrs J Brazier - Secretary  
Mrs A Bolton  
R Langridge  
Mrs S Emms  
Mrs S Bilby  
Mrs R Gales  
Ms S M Cusworth Woolford (resigned 31/1/2023)  
G L Anderson  
P M Browning - Treasurer  
Ms A Stubbings (appointed 27/6/2023)

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Auditors**

Chariot House Limited  
Chartered Accountants and Statutory Auditor  
44 Grand Parade  
Brighton  
BN2 9QA

**Branch manager**

Mrs J Eden

**Bankers**

Lloyds TSB Bank PLC  
55 Preston Circus  
Brighton  
BN1 4LQ

Bank of Scotland PLC  
Pentland House  
8 Lochside Avenue  
Edinburgh  
EH12 9DJ

Barclays Bank PLC  
1 Church Road  
Burgess Hill  
West Sussex  
RH15 9BD

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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 business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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.

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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Approved by order of the board of trustees on 27 June 2024 and signed on its behalf by:

D Taylor - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

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**Opinion**

We have audited the financial statements of Royal Society For The Prevention Of Cruelty To Animals Sussex North & Brighton 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), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

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**Matters on which we are required to report by exception**

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

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; 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 which 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  
ROYAL SOCIETY FOR THE PREVENTION OF  
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**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors 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 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:

Based on our understanding of the charity and its activities, and through discussion with the trustees and management, we identified the principal risks of material misstatement both at the financial statement level and at the assertion level.

We considered these risks in the light of various factors including the level of complexity, subjectivity, uncertainty, potential management bias, fraud, materiality and any other relevant factors. We considered the extent to which these would have a material impact on the financial statements and designed our audit work accordingly.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud, and reviewed significant or unusual transactions to identify their underlying supporting rationale
- We inspected the minutes of meetings of those charged with governance, and made direct enquiries of management and the board of trustees concerning the charity's policies and procedures relating to:
  - o Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - o Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - o The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates were indicative of a potential bias and tested significant transactions that were unusual or those outside the normal course of business.

We also

- discussed and reviewed the charity's business model and forward planning to assess going concern
- communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- Carried out substantive testing on income and expenditure
- Re-performed reconciliations of control accounts, and recalculated items such as depreciation

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
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This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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.

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.

**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.

Chariot House Limited  
Chartered Accountants and Statutory Auditor  
44 Grand Parade  
Brighton  
BN2 9QA

27 June 2024

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

				2023	2022	
	Notes	Unrestricted funds £	Designated fund - Property £	Restricted funds £	Total funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>						
Donations and legacies	2	338,609	-	75,337	413,946	733,331
<b>Charitable activities</b>						
Kennels and sanctuary	5	470,222	-	39,177	509,399	228,466
Other trading activities	3	57,140	-	-	57,140	49,076
Investment income	4	61,449	-	-	61,449	8,564
<b>Total</b>		<u>927,420</u>	<u>-</u>	<u>114,514</u>	<u>1,041,934</u>	<u>1,019,437</u>
<b>EXPENDITURE ON</b>						
Raising funds	6	3,714	-	-	3,714	3,800
<b>Charitable activities</b>						
Kennels and sanctuary	7	1,269,965	137,801	125,722	1,533,488	1,133,198
<b>Total</b>		<u>1,273,679</u>	<u>137,801</u>	<u>125,722</u>	<u>1,537,202</u>	<u>1,136,998</u>
<b>NET INCOME/(EXPENDITURE)</b>						
Transfers between funds	19	(346,259)	(137,801)	(11,208)	(495,268)	(117,561)
		(862,803)	660,118	202,685	-	-
<b>Net movement in funds</b>		<u>(1,209,062)</u>	<u>522,317</u>	<u>191,477</u>	<u>(495,268)</u>	<u>(117,561)</u>
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward		2,325,594	1,731,356	139,863	4,196,813	4,314,374
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>1,116,532</u>	<u>2,253,673</u>	<u>331,340</u>	<u>3,701,545</u>	<u>4,196,813</u>

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**BALANCE SHEET**  
**31 DECEMBER 2023**

				2023	2022	
	Notes	Unrestricted funds £	Designated fund - Property £	Restricted funds £	Total funds £	Total funds £
<b>FIXED ASSETS</b>						
Tangible assets	14	46,593	2,253,673	-	2,300,266	1,791,246
<b>CURRENT ASSETS</b>						
Stocks	15	14,453	-	-	14,453	14,355
Debtors	16	157,750	-	-	157,750	207,098
Cash at bank and in hand		1,074,460	-	331,340	1,405,800	2,289,822
		<u>1,246,663</u>	<u>-</u>	<u>331,340</u>	<u>1,578,003</u>	<u>2,511,275</u>
<b>CREDITORS</b>						
Amounts falling due within one year	17	(176,724)	-	-	(176,724)	(105,708)
		<u>1,069,939</u>	<u>-</u>	<u>331,340</u>	<u>1,401,279</u>	<u>2,405,567</u>
<b>NET CURRENT ASSETS</b>						
		<u>1,116,532</u>	<u>2,253,673</u>	<u>331,340</u>	<u>3,701,545</u>	<u>4,196,813</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>						
		<u>1,116,532</u>	<u>2,253,673</u>	<u>331,340</u>	<u>3,701,545</u>	<u>4,196,813</u>
<b>NET ASSETS</b>						
		<u>1,116,532</u>	<u>2,253,673</u>	<u>331,340</u>	<u>3,701,545</u>	<u>4,196,813</u>
<b>FUNDS</b>						
Unrestricted funds	19				3,370,205	4,056,950
Restricted funds					331,340	139,863
<b>TOTAL FUNDS</b>						
					<u>3,701,545</u>	<u>4,196,813</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 June 2024 and were signed on its behalf by:

D Taylor - Trustee

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
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**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(285,533)	614,845
Net cash (used in)/provided by operating activities		(285,533)	614,845
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(660,388)	(528,719)
Sale of tangible fixed assets		450	22,180
Interest received		61,449	8,564
Net cash used in investing activities		(598,489)	(497,975)
<b>Change in cash and cash equivalents in the reporting period</b>		(884,022)	116,870
<b>Cash and cash equivalents at the beginning of the reporting period</b>		2,289,822	2,172,952
<b>Cash and cash equivalents at the end of the reporting period</b>		1,405,800	2,289,822

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2023 £	2022 £
<b>Net expenditure for the reporting period (as per the Statement of Financial Activities)</b>	(495,268)	(117,561)
<b>Adjustments for:</b>		
Depreciation charges	151,368	119,800
Profit on disposal of fixed assets	(450)	(11,727)
Interest received	(61,449)	(8,564)
Increase in stocks	(98)	(2,432)
Decrease in debtors	49,348	584,172
Increase in creditors	71,016	51,157
<b>Net cash (used in)/provided by operations</b>	<u>(285,533)</u>	<u>614,845</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1/1/23 £	Cash flow £	At 31/12/23 £
<b>Net cash</b>			
Cash at bank and in hand	2,289,822	(884,022)	1,405,800
	<u>2,289,822</u>	<u>(884,022)</u>	<u>1,405,800</u>
<b>Total</b>	<u>2,289,822</u>	<u>(884,022)</u>	<u>1,405,800</u>

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The RSPCA Sussex North and Brighton Branch is an unincorporated registered charity in England and Wales. The registered charity number and principal address are shown on page 7 of the trustee report.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements are presented in Sterling and this is the functional currency of the charity. The financial statements are rounded to the nearest whole pound

The charity constitutes a public benefit entity as defined by FRS 102.

**Going Concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and for a minimum of 12 months from the date of signing of the accounts, and on that basis the charity is considered to be a going concern.

**Critical accounting judgements and key sources of estimation uncertainty**

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing material adjustment to the carrying amounts of the assets and liabilities within the next financial year are in respect of the recognition of legacy income and fixed asset depreciation. See accounting policy notes below.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, any performance conditions attached to the income have been met; it is probable that the income will be received and the amount can be measured reliably.

**Legacies**

For legacies, entitlement is taken on a case by case basis 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 charity that a distribution will be made, or when a 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.

If the legacy is in the form of an asset other than cash or an asset listed on a recognised stock exchange, recognition is subject to the value of the asset being able to be reliably measured and title to the asset has passed to the charity. 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.

**Volunteers**

The value of voluntary work is not included in the financial statements. There are 60 regular volunteers as well as many more who volunteer casually and sometimes for specific fund raising events. They help with a whole variety of tasks, including animal care, fundraising, dog walking, home visiting, and staffing the reception.

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**1. ACCOUNTING POLICIES - continued**

**Income**

**Grants**

Grants including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable. Those grants towards capital projects are then charged with depreciation each year.

**Donations and Fundraising**

Donations are accounted for as received. In the event that a donation is subject to fulfilling performance conditions before the charity is entitled to the funds, the income is deferred until either those conditions are met in full, or their fulfilment is wholly within the control of the charity and it is probable that those conditions will be fulfilled by the reporting period. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs.

**Government grants**

Government grants are recognised under the performance model. The grant income is recognised upon performance conditions being satisfied (and should it be received in advance of satisfying the performance, recognition of the income is deferred as a liability) and where there are no specific future performance-related conditions then grants are recognised when proceeds are received or receivable.

**Coronavirus Job Retention Scheme (CJRS)**

The CJRS grant relates to government support for staff who have been furloughed due to Covid-19. These claims are recognised in the Statement of Financial Activities as part of Other Income.

**Earned and other income**

Income from shop sales, raffle and other activities are recognised as earned.

Income from investments is recognised on a receivable basis.

Income from sales of publications and training courses are recognised as earned.

**Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

-Costs of raising funds includes salaries expenses and overheads

-Expenditure on charitable activities includes salaries, expenses and overheads

-Other expenditure represents those items not falling into the categories above

Grants payable to third parties are within the charitable objectives Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity

Fundraising expenditure comprises costs incurred in inducing people and organisations to contribute financially to the charity's work. This includes the cost of advertising for donations and the staging of special events.

Costs of charitable activities comprise direct costs.

Support costs include those costs, such as auditor's remuneration, associated with constitutional and statutory requirements.

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**1. ACCOUNTING POLICIES - continued**

**Expenditure**

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

Fixed assets, except freehold land, are written off over their estimated useful lives by depreciation through the Statement of Financial Activities. Freehold land is not depreciated.

The rates of depreciation used are as follows :

Additions to Freehold Property: Over 20 years on a straight line basis.

Equipment and Motor Vehicles: Over 6 years on a straight line basis.

The charity has a de minimis policy in place whereby only items of £500 and over are capitalised.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable entity for UK Tax purposes. Accordingly the Charity is potentially exempt from taxation in respect of income or capital gains to the extent that such income or gains are applied exclusively to charitable purposes.

**Fund accounting**

The charity has various types of funds for which it is responsible:

Unrestricted funds - these are for the use on the general charitable objectives of the charity.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Donated goods**

Donated goods and services have not been recognised in these financial statements as it is not practicable to do so as the cost outweighs the benefit.

**Financial instruments**

The charity has elected to apply the provisions of Section 11 "Basic Financial Instruments" and Section 12 "Other Financial Instruments" of FRS 102 to all its financial statements. Financial instruments are recognised in the balance sheet when the charity becomes party to the contractual provisions of the instrument.

**Basic financial assets and liabilities (debtors and creditors)**

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**1. ACCOUNTING POLICIES - continued**

**Financial instruments**

Basic financial assets and liabilities, which include debtors, creditors and bank loans are recognised at transaction price unless the arrangement constitutes a financing transaction. Financial assets and liabilities classified as payable within one year are not amortised.

**Cash and cash equivalents**

Cash at bank and in hand are basic financial assets and include cash in hand, deposits held at call with bank, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**Trade Creditors**

Trade creditors are obligations to pay for goods and services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified at current liabilities if payment is due within one year or less. Otherwise they are presented as non current liabilities.

**Vat**

All incoming resources and resources expended are stated net of VAT where applicable. Irrecoverable VAT is included within resources expended.

**2. DONATIONS AND LEGACIES**

	2023	2022
	£	£
Donations, subscriptions and sundry income	100,396	88,618
Legacies	139,992	234,958
Grants	163,220	23,218
Friends of Brighton	-	15,532
Transfer of assets from Sussex North branch	10,338	371,005
	<u>413,946</u>	<u>733,331</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
RSPCA - Door to Door Grant	46,188	23,218
Friends of South Godstone	65,000	-
Regional Board Grant	52,032	-
	<u>163,220</u>	<u>23,218</u>

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**3. OTHER TRADING ACTIVITIES**

	2023	2022
	£	£
Fundraising	57,140	3,349
Private boarding	-	45,727
	<u>57,140</u>	<u>49,076</u>

**4. INVESTMENT INCOME**

	2023	2022
	£	£
Deposit account interest	<u>61,449</u>	<u>8,564</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	2023	2022
Activity	£	£
Retail sales, Case/Inspectorate animal fees	401,986	141,337
Adoption fees	93,205	81,009
Charitable neutering	14,208	6,120
	<u>509,399</u>	<u>228,466</u>

**6. RAISING FUNDS**

**Raising donations and legacies**

	2023	2022
	£	£
Fundraising expenses	<u>3,714</u>	<u>3,800</u>

**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 8)	Support costs (see note 10)	Totals
	£	£	£
Kennels and sanctuary	<u>1,486,253</u>	<u>47,235</u>	<u>1,533,488</u>

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**8. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2023	2022
	£	£
Wages and salaries	737,214	536,854
Food and welfare	53,218	16,081
Rates, light, heat and telephone	138,462	73,257
Repairs and maintenance	55,000	93,994
Printing, postage and stationery	7,425	7,336
Vets fees and drugs	288,460	188,135
Shop stock	25,320	22,928
Cleaning materials	14,320	11,853
Transport and travel costs	6,247	6,823
Uniforms	2,466	2,786
Friends of Brighton Projects	3,711	6,292
Irrecoverable VAT	3,492	1,279
Depreciation	151,368	119,800
Loss on sale of assets	(450)	(11,727)
	<u>1,486,253</u>	<u>1,075,691</u>

**9. GRANTS PAYABLE**

	2023	2022
	£	£
Kennels and sanctuary	-	16,828
	<u>-</u>	<u>16,828</u>
The total grants paid to institutions during the year was as follows:		
	2023	2022
	£	£
Canterbury & District Branch Grant	-	16,500
Leeds & Bradford Branch	-	328
	<u>-</u>	<u>16,828</u>
	<u>-</u>	<u>16,828</u>

No grants were made to other RSPCA branches during 2023.

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**10. SUPPORT COSTS**

	Governance costs £
Kennels and sanctuary	47,235
	<u>47,235</u>

Support costs, included in the above, are as follows:

**Governance costs**

	2023 Kennels and sanctuary £	2022 Total activities £
Auditors' remuneration	7,800	5,000
Professional fees and insurances	29,961	30,408
Sundry expenses and bank charges	9,474	5,271
	<u>47,235</u>	<u>40,679</u>

**11. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

X Committee Member received reimbursed expenses during the year totalling £X this was for branch supplies.(2021: 1 Member received £206 expenses reimbursed).

**12. STAFF COSTS**

Staff costs during the year were as follows:

	2023 £	2022 £
Wages and salaries	675,650	488,740
Social security cost	44,171	34,685
Pension costs	<u>17,393</u>	<u>13,429</u>
	<u>737,214</u>	<u>536,855</u>

The average number of employees was 37 of which 6 were hourly paid (2022: 28 employees)

No employee received remuneration in excess of £60,000 (2022: none).

The charity considers its key management personnel comprise the trustees, the manageress and heads of department. The total employment benefits to its key management personnel including pension contributions and employers national insurance contributions were £158,017 (2022: £149,324).

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Designated fund - Property £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	593,468	-	139,863	733,331
<b>Charitable activities</b>				
Kennels and sanctuary	228,466	-	-	228,466
Other trading activities	49,076	-	-	49,076
Investment income	8,564	-	-	8,564
<b>Total</b>	<b>879,574</b>	<b>-</b>	<b>139,863</b>	<b>1,019,437</b>
<b>EXPENDITURE ON</b>				
Raising funds	3,800	-	-	3,800
<b>Charitable activities</b>				
Kennels and sanctuary	1,026,578	106,620	-	1,133,198
<b>Total</b>	<b>1,030,378</b>	<b>106,620</b>	<b>-</b>	<b>1,136,998</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(150,804)</b>	<b>(106,620)</b>	<b>139,863</b>	<b>(117,561)</b>
<b>Transfers between funds</b>	<b>(490,982)</b>	<b>490,982</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>(641,786)</b>	<b>384,362</b>	<b>139,863</b>	<b>(117,561)</b>
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	2,967,380	1,346,994	-	4,314,374
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>2,325,594</b>	<b>1,731,356</b>	<b>139,863</b>	<b>4,196,813</b>

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**14. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>				
At 1 January 2023	3,467,066	102,040	39,752	3,608,858
Additions	660,118	270	-	660,388
At 31 December 2023	4,127,184	102,310	39,752	4,269,246
<b>DEPRECIATION</b>				
At 1 January 2023	1,735,710	62,200	19,702	1,817,612
Charge for year	137,801	8,956	4,611	151,368
At 31 December 2023	1,873,511	71,156	24,313	1,968,980
<b>NET BOOK VALUE</b>				
At 31 December 2023	2,253,673	31,154	15,439	2,300,266
At 31 December 2022	1,731,356	39,840	20,050	1,791,246

**15. STOCKS**

	2023 £	2022 £
Stocks	14,453	14,355

**16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade debtors	36,700	45,265
Other debtors	29,371	80,760
VAT	67,519	51,356
Prepayments and accrued income	-	7,721
Accruals	9,477	-
Prepayments	14,683	21,996
	157,750	207,098

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade creditors	123,028	58,383
Taxation and social security	(204)	3,055
Other creditors	53,900	44,270
	<u>176,724</u>	<u>105,708</u>

**18. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	71,800	71,800
Between one and five years	186,350	258,150
	<u>258,150</u>	<u>329,950</u>

**19. MOVEMENT IN FUNDS**

	At 1/1/23	Net movement in funds	Transfers between funds	At 31/12/23
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	682,594	(346,259)	(257,803)	78,532
Neutering (designated fund)	40,000	-	-	40,000
Microchipping (designated fund)	3,000	-	-	3,000
Closure provision (designated fund)	750,000	-	(150,000)	600,000
Upgrade of Animal Housing (designated fund)	850,000	-	(455,000)	395,000
Designated fund - Property	1,731,356	(137,801)	660,118	2,253,673
	<u>4,056,950</u>	<u>(484,060)</u>	<u>(202,685)</u>	<u>3,370,205</u>
<b>Restricted funds</b>				
Cattery Rebuild	-	65,000	-	65,000
Sussex North Fund	139,863	(76,208)	202,685	266,340
	<u>139,863</u>	<u>(11,208)</u>	<u>202,685</u>	<u>331,340</u>
<b>TOTAL FUNDS</b>	<u>4,196,813</u>	<u>(495,268)</u>	<u>-</u>	<u>3,701,545</u>

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**19. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	927,420	(1,273,679)	(346,259)
Designated fund - Property	-	(137,801)	(137,801)
	<u>927,420</u>	<u>(1,411,480)</u>	<u>(484,060)</u>
<b>Restricted funds</b>			
Cattery Rebuild	65,000	-	65,000
Sussex North Fund	10,337	(86,545)	(76,208)
Emergency Vet Bills	39,177	(39,177)	-
	<u>114,514</u>	<u>(125,722)</u>	<u>(11,208)</u>
<b>TOTAL FUNDS</b>	<u>1,041,934</u>	<u>(1,537,202)</u>	<u>(495,268)</u>

**Comparatives for movement in funds**

	At 1/1/22 £	Net movement in funds £	Transfers between funds £	At 31/12/22 £
<b>Unrestricted funds</b>				
General fund	905,330	368,246	(590,982)	682,594
Further rebuild (designated fund)	250,000	(250,000)	-	-
Neutering (designated fund)	40,000	-	-	40,000
Microchipping (designated fund)	3,000	-	-	3,000
Closure provision (designated fund)	750,000	-	-	750,000
Support for other RSPCA Branches (designated fund)	19,050	(19,050)	-	-
Upgrade of Animal Housing (designated fund)	1,000,000	(250,000)	100,000	850,000
Designated fund - Property	1,346,994	(106,620)	490,982	1,731,356
	<u>4,314,374</u>	<u>(257,424)</u>	<u>-</u>	<u>4,056,950</u>
<b>Restricted funds</b>				
Sussex North Fund	-	139,863	-	139,863
	<u>4,314,374</u>	<u>(117,561)</u>	<u>-</u>	<u>4,196,813</u>

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**19. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	879,574	(511,328)	368,246
Further rebuild (designated fund)	-	(250,000)	(250,000)
Support for other RSPCA Branches (designated fund)	-	(19,050)	(19,050)
Upgrade of Animal Housing (designated fund)	-	(250,000)	(250,000)
Designated fund - Property	-	(106,620)	(106,620)
	<u>879,574</u>	<u>(1,136,998)</u>	<u>(257,424)</u>
<b>Restricted funds</b>			
Sussex North Fund	139,863	-	139,863
	<u>1,019,437</u>	<u>(1,136,998)</u>	<u>(117,561)</u>

**20. CONTINGENT ASSETS**

The charity has a number of legacies in the pipeline but as they are unable to quantify these at this time they have not been recognised as income.

**21. RELATED PARTY DISCLOSURES**

a) Three members of staff including two of the Key Management Personnel have job related accommodation on site to carry out their duties.

b) Transactions with other RSPCA organisations

The charity received a 'Door to Door' grant from National RSPCA of £46,188 (2022: £23,218) during the year.

National RSPCA paid £19,437 for boarding fees during the year.

The charity received a grant of £52,032 in 2023 from the regional board towards vets fees.

During the year the charity paid a total of £6,581 to National RSPCA for affiliation and legacy management fees.

c) Grants to other branches - see Note 10.

**RSPCA Brighton & The Heart of Sussex**

England & Wales - Charity number 206630

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# Accounts

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**REPORT OF THE TRUSTEES AND**  
**AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**  
**FOR**  
**ROYAL SOCIETY FOR THE PREVENTION OF**  
**CRUELTY TO ANIMALS SUSSEX NORTH**  
**& BRIGHTON BRANCH**

Chariot House Limited  
Chartered Accountants and Statutory Auditor  
44 Grand Parade  
Brighton  
BN2 9QA

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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**ROYAL SOCIETY FOR THE PREVENTION OF  
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**CHAIRMAN'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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It has been a busy year for the Branch in 2022 that began with the completion of our new reception area and offices which have enhanced the working conditions for the staff and volunteers.

The year culminated in the merger between with the Brighton Branch and the Sussex North Branch and we now have a new name RSPCA Sussex North and Brighton Branch and we now collectively extend our animal welfare to this wider area.

Animal Welfare is always at the heart of everything we do at the Brighton Animal Shelter and our successes would not have been achieved without the hard work and dedication of the staff and volunteers. Our thanks must also go to Chief Inspector Patrick Hamby and his Inspectorate Team for the amazing work they do.

Jenny Eden our Branch Manager works tirelessly for the benefit of the animals in our care and is ably supported by her heads of department in the dogs, cats, small animals and reptile sections.

We now have two Animal Welfare Officers, Laurie and Heather who are kept busy covering the animals' needs in the larger area since our merger with RSPCA Sussex North Branch and Jade our Dog Behaviourist has achieved tremendous results with dogs and cats with increasingly complex behavioural issues.

We have also employed Jo Hockley, a full time fundraiser and we have high hopes that she will bring in much needed additional funds that will contribute towards the general running of the branch and improvements we are making to the shelter infrastructure.

In addition to the amazing work Jenny does for the smooth running of the day to day operations, she has also been busy with the opening of charity shops for the branch. We now have shops in Haywards Heath, Hove and Worthing all of which are doing well under the Jenny's guidance.

The first phase of the new kennel refurbishment started in 2022 and at time of writing we are pleased to confirm that they are now completed, signed off by licensing and operational. The next block of kennels and refurbished cattery is hoped to be commenced later in 2023/24.

My thanks go to my fellow Trustees for their guidance and the many hours of unpaid work they do for the RSPCA in general and Branch in particular.

In conclusion, my thanks go to everyone who has helped make this a very successful year for animal welfare.

Doug Taylor  
Chairman

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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The trustees present their annual report and financial statements of the charity for the year ended 31st 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 charity's trust deed, 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) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objective of the Branch is to promote the work of the National Society within the Branch area of Sussex North and Brighton. We use all lawful means to prevent or suppress cruelty to animals, promote kindness and to alleviate the suffering of animals.

Our primary role is to support the RSPCA national society inspectorate giving priority to the acceptance of case animals and those signed over for welfare concerns, or unowned sick and injured animals presented to us.

Our four key priority areas relating to the delivery of animal welfare services are:

- Rescue, Rehabilitate and Rehome
- Welfare Neutering
- Welfare Microchipping
- Welfare Treatments

The trustees' objectives for the year are shaped by these strategic aims, with a view to obtaining income to be used for the benefit of animal welfare in the area. We raise funds through legacies and donations, running fund raising events, rehoming fees, offering private boarding facilities, retail sales of both new and donated goods and maintaining the value of the Charity's investments.

The main activities of the Charity during the year were the operation of our animal shelter in Brighton which is used for the rescuing, rehabilitating, and rehoming of animals along with our welfare work.

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**OBJECTIVES AND ACTIVITIES**

**Significant activities**

During 2022 Covid restrictions were reduced and we were able to operate in a less restricted manner towards the end of the year. Within the year the Branch managed to successfully rehome a total of 138 dogs, 179 cats, 44 rabbits and many other miscellaneous animals including 210 reptiles. Our provision of neutering services has also continued. The specialised Reptile Rescue team at the Branch encountered another busy year with many reptiles being rehomed. We are again proud of their achievements which have been made which undoubtedly had an overall beneficial outcome for the animals, reptiles, and their adopters.

The most significant event in 2022 was the merger between the Sussex North Branch and the Sussex, Brighton and East Grinstead Branch at the end of October which resulted in the newly formed branch covering both geographical areas.

The retail strategy devised in 2021 was rolled out in 2022 and we now have shops in Haywards Heath, Hove and Worthing, the latter of which was taken over from the neighbouring branch where they ran an existing shop that sat within our boundaries.

During the year we recruited an Animal Welfare Officer who is tasked with reaching out within the branch community to give advice on animal welfare issues. A branch Fundraiser has also been employed and a number of events were organized at the tail end of the year with a further schedule of events planned for 2023 to boost our fundraising efforts.

The improvements to the branch offices were completed in 2022 and this now provides an appropriate working environment for the branch staff with efficient use of the space available and removing hazards that previously existed within it.

The refit of the kennel blocks, required to meet current licensing standards, also got underway in 2022. This is the first phase of a long term strategy to renew and refresh all of the shelter animal accommodation with further plans for work to be undertaken in 2023.

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**OBJECTIVES AND ACTIVITIES**

**Public benefit**

Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. The legislation and the Animal Welfare Act indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. While this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

The Branch's animal welfare work, although local in nature, benefits the society at large and aims to help people in need with the care of their animals. The next section of this report highlights the Branch's main activities and demonstrates the benefit provided to the public. All our charitable activities, as described in more detail in the following pages of the Report, focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for public benefit.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in the planning of future activities.

The Branch activities during the year constitute clear benefit to the public:

- The Branch gives priority to those animals with a genuine welfare need as identified by members of the RSPCA Inspectorate. Such animals may be the subject of an ongoing legal case or may have been removed and signed over to the RSPCA with the consent of an owner unable to meet the animal's welfare needs.
- The Branch takes in local animals for rehoming whose owners, through bereavement, disability, age, marriage break-up or other reasons, are no longer able to keep them.
- These animals are subject to appropriate veterinary treatment and rehabilitation under the direction of the Branch's animal care staff. Animals signed over to us are then rehomed. Prior to rehoming all animals are neutered and microchipped.
- In particular, we promote the neutering of animals and the rehoming of unwanted animals in our area and where there is an urgent need in other RSPCA Branch areas.
- The Branch runs a low cost voucher scheme to support local people who are struggling financially with the costs of neutering their animals and who might otherwise not have them neutered. Also, when we identify a need we offer subsidised or free neutering for specific animals or breeds of animals sometimes in specific local areas with a long term view of reducing unwanted animals.
- The Branch provides free animal care advice to members of the public.
- The Branch has a first aid and holding unit for injured wildlife and where appropriate cares for them until they can be released back into their natural habitat.
- The Branch co-operate with the Police and Brighton and Hove City Council on animal related problems.
- The Branch provides speakers at local schools, companies, youth meetings and organised events with a view to educating and spreading the message of animal welfare.
- Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary to the main charitable aim of our Branch which is to reduce animal suffering. Our policy to charge a reasonable adoption fee for animals aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of the animals and, therefore, would fall outside our objects to rehome to those who could not afford them.

**Volunteers**

We provide volunteering opportunities for those who wish to support our work including trusteeship, home visiting, animal care, dog walking, fundraising, working in our reception, gardening, helping with general repairs and maintenance of our site. This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding.

The precise value of volunteers' time is hard to quantify as they each do different amounts of time and some away from the Shelter, some casually and some on a regular basis. However, it is envisaged that this equates to an average of 500 hours a week. We are always very grateful for the amazing support we receive from our army of volunteers. Our Branch would not be able to function as it does without them.

**ROYAL SOCIETY FOR THE PREVENTION OF  
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& BRIGHTON BRANCH**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**ACHIEVEMENT AND PERFORMANCE**

**Fundraising activities**

Since joining the branch our new fundraising manager has created a series of special events including a Christmas Tree Fair, a New Year's Day Dip, a Sponsored Kennel Sleep Out and a forthcoming Pawsome Paddle Challenge. These are in addition to the traditional Summer Fayre and Dog Show. Other fundraising activities saw volunteer's abseil down the I360 in Brighton and our Head of Small Furrries ran the Brighton Marathon.

**Investment performance**

Investments during the year were placed on deposit with major banks and met with our objectives to invest our money for a fixed term with a very low risk to capital. Investment funds were locked through notice periods which meant that the branch was not able to take advantage of the rising interest rates until late on in 2022. The return on investments was therefore relatively moderate and £8,564 interest was earned during the year.

We have continued to use a recognised deposit scheme that enables access to a wide range of financial institutions and the standard market products they provide. The scheme provides a one-stop shop approach reducing the administration that is needed. We also benefit from preferential rates that are available and reduce our risk by spreading our investments over a wider range of suppliers.

**FINANCIAL REVIEW**

**Financial position**

2022 saw fundraising activities increase slightly following the lifting of Covid restrictions which had an impact on the previous two years. We were however very fortunate to have been bequeathed nearly £235,000 in legacies in 2022. This money assists greatly in maintaining our strong financial position and funding the new kennel build. In previous years the branch had made donations to other branches and animal welfare organisations who were in more difficult financial situations however a decision was made to cease these donations and direct funds towards the improvements that were needed to the branch site.

Income is derived from private boarding of animals (which we have now ceased during 2022), shop sales, fees from people who re-home animals, legacies, donations, grants and subscriptions plus investment income. It is always anticipated when we budget that our expenditure will exceed our income. However, this is usually mitigated by fundraising and legacies, which cannot be budgeted for.

- Incoming resources for the year were £1,019,437 compared to £1,009,806 in 2021. The 2022 total included funds incoming from Sussex North as a result of the merger. This offset a reduction in legacies received in 2022 compared to 2021, which, as indicated above, we can never predict or budget for. During 2022 legacies totalled £234,958 compared to £772,922 in 2021.

- Expenditure levels increased by £272,517 to £1,136,998 in 2022 compared to £864,481 in 2021. This was mainly in respect of increased vet charges, employee and energy costs. The expenditure figures include £16,828 of contributions that we made to other RSPCA branches and animal welfare causes.

- Overall, this resulted in a deficit of £117,561 for the year compared to a £145,325 surplus in 2021.

**Reserves Policy**

The level of reserves is reviewed regularly by the Committee. The Committee considers that reserves (unrestricted funds not invested in fixed assets), should total the equivalent of one years running costs of the Branch. It is felt prudent to maintain free reserves at this level as the charity relies heavily on donations and legacies, both of which can fluctuate significantly from year to year and cannot be predicted with any accuracy. The total reserves (not represented by fixed assets) at 31 December 2022 were £2,405,567 with no restricted funds and £1,643,000 of designated funds leaving £762,567 of unrestricted funds. The trustees are aware that this currently exceeds our policy however further capital expenditure is expected in the medium term which should create more alignment here.

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**FUTURE PLANS**

Further phases of the animal accommodation will be progressed as and when appropriate levels of funds are available. Phase one of the plan has now been completed and provides new kennelling at the lower end of the existing block and it is envisaged that a second phase of work providing further new kennelling will be progressed in 2023. The recruitment of a second Animal Welfare Officer covering the Sussex North area has been approved but the role has yet to be filled with the intention of finding a suitable candidate in 2023. This role has been put in place as part of the agreement with Sussex North at the time of the merger.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The RSPCA Sussex North and Brighton Branch is constituted as a charitable unincorporated association and a branch of the Royal Society for the Prevention of Cruelty to Animals. The Society was incorporated by the Royal Society for the Prevention of Cruelty to Animals Act 1932 (as amended) and is governed by that Act and by the rules of the Society. These rules accord with rule XI of the Society's rules and are approved by the Council. The branch is governed by RSPCA Branch Model Rules revised February 2009.

The relationship between the Society and the Branch is regulated by these rules, the Society's rules and the RSPCA Acts.

The Branch is required to manage its own affairs and may not pledge the credit of the Society or the Council. We are bound by the Society's rules and in case of any conflict between these rules and the Society's rules, the Society's rules prevail.

**Recruitment and appointment of new trustees**

The Trustees appointed to the board of the newly merged branch are all existing trustees of the former branches. No completely new trustees were appointed during 2022.

**Organisational structure**

The Board consists of at least seven and not more than fourteen trustees and is elected at the Annual General Meeting. The Board elects its officers at the first meeting and meets once a month. Trustees listed in this document held office during the previous year unless stated otherwise.

The Board delegates the day-to-day running of the Animal Shelter to the Branch Manager. The Branch Manager is helping us review all areas of governance, policies, and processes. This includes Risk Assessment, Health and Safety and Employment Regulations.

**Key management remuneration**

The trustees consider the Board of Trustees, the Branch Manager, and the Heads of Departments to be the key management personnel of the charity in charge of directing and controlling the charity and running and operating the Branch on a day to day basis.

All trustees give their time freely and no trustee remuneration was paid in the year. Details of trustees' expenses and related party transactions are disclosed in the notes of the accounts.

Trustees are required to disclose all relevant interests and register them with the board in accordance with the charity's policy.

The pay of the Branch and Operations Manager along with the heads of department is reviewed annually by the Treasurer and Chair and when appropriate increased taking into consideration inflation, average salaries in the area and salaries of other similar sized charities to ensure that the remuneration set is fair and not out of line with that generally paid for similar roles.

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Connected parties**

The charity is a local branch of the Royal Society for the Prevention of Cruelty to Animals (Charity number 219099) a national charity, which acts as an umbrella organisation.

The amounts due to the main body of the RSPCA in 2022 was £6,064, based on the reserves of the previous year.

The charity works autonomously, but within the rules and policies set out by the main body.

The Animal Shelter run by the charity is licensed annually by the RSPCA.

**Risk management**

The Board has carried out a review of the major risks to which the Branch is exposed and considers that systems are in place to mitigate the risks. The major risks are assessed annually by the trustees, taking into consideration factors, external risks and the effects of legislation.

The major risks identified are:

- Lack of Branch Capacity to Deliver Services
- Loss of Boarding License
- Lack of Clear Strategy
- Not Having Clear Policies and Procedures
- Non-Core Charitable Income Exceeding HMRC Limit
- IT Problems

The systems and procedures in place to mitigate these risks include staff and volunteer training programmes, effective governance, and continual assessment of risks with appropriate action being taken when they are identified.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

206630

**Principal address**

RSPCA Animal Shelter and Kennels  
Braypool Lane  
Patcham  
Brighton  
East Sussex  
BN1 8ZH

**Trustees**

D Taylor - Chair  
Mrs J Brazier - Secretary  
Mrs R A Bond (resigned 28/2/2022)  
Mrs A Bolton  
R Langridge - Treasurer  
Mrs S Emms  
Mrs S Bilby  
Mrs R Gales  
Ms S M Cusworth Woolford (appointed 8/11/2022)  
G L Anderson (appointed 8/11/2022)  
P M Browning (appointed 8/11/2022)

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Auditors**

Chariot House Limited  
Chartered Accountants and Statutory Auditor  
44 Grand Parade  
Brighton  
BN2 9QA

**Branch manager**

Mrs J Eden

**Bankers**

Lloyds TSB Bank PLC  
55 Preston Circus  
Brighton  
BN1 4LQ

Bank of Scotland PLC  
Pentland House  
8 Lochside Avenue  
Edinburgh  
EH12 9DJ

Barclays Bank PLC  
1 Church Road  
Burgess Hill  
West Sussex  
RH15 9BD

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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 business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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.

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
D Taylor - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

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**Opinion**

We have audited the financial statements of Royal Society For The Prevention Of Cruelty To Animals Sussex North & Brighton Branch (the 'charity') for the year ended 31 December 2022 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), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

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**Matters on which we are required to report by exception**

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

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; 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 which 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  
ROYAL SOCIETY FOR THE PREVENTION OF  
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**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors 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 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:

Based on our understanding of the charity and its activities, and through discussion with the trustees and management, we identified the principal risks of material misstatement both at the financial statement level and at the assertion level.

We considered these risks in the light of various factors including the level of complexity, subjectivity, uncertainty, potential management bias, fraud, materiality and any other relevant factors. We considered the extent to which these would have a material impact on the financial statements and designed our audit work accordingly.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud, and reviewed significant or unusual transactions to identify their underlying supporting rationale
- We inspected the minutes of meetings of those charged with governance, and made direct enquiries of management and the board of trustees concerning the charity's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates were indicative of a potential bias and tested significant transactions that were unusual or those outside the normal course of business.

We also

- discussed and reviewed the charity's business model and forward planning to assess going concern
- communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- Carried out substantive testing on income and expenditure
- Re-performed reconciliations of control accounts, and recalculated items such as depreciation

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
ROYAL SOCIETY FOR THE PREVENTION OF  
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This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation

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.

**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.

Chariot House Limited  
Chartered Accountants and Statutory Auditor  
44 Grand Parade  
Brighton  
BN2 9QA

Date: .....

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.

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	733,331	-	733,331	855,782
<b>Charitable activities</b>					
Kennels and sanctuary	5	228,466	-	228,466	114,022
Other trading activities	3	49,076	-	49,076	37,242
Investment income	4	8,564	-	8,564	1,115
Other income	6	-	-	-	1,645
<b>Total</b>		<u>1,019,437</u>	<u>-</u>	<u>1,019,437</u>	<u>1,009,806</u>
<b>EXPENDITURE ON</b>					
Raising funds	7	3,800	-	3,800	-
<b>Charitable activities</b>					
Kennels and sanctuary	8	<u>1,133,198</u>	<u>-</u>	<u>1,133,198</u>	<u>864,481</u>
<b>Total</b>		<u>1,136,998</u>	<u>-</u>	<u>1,136,998</u>	<u>864,481</u>
<b>NET INCOME/(EXPENDITURE)</b>		(117,561)	-	(117,561)	145,325
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>4,314,374</u>	<u>-</u>	<u>4,314,374</u>	<u>4,169,049</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>4,196,813</u></u>	<u><u>-</u></u>	<u><u>4,196,813</u></u>	<u><u>4,314,374</u></u>

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**BALANCE SHEET  
31 DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	15	1,791,246	-	1,791,246	1,392,780
<b>CURRENT ASSETS</b>					
Stocks	16	14,355	-	14,355	11,923
Debtors	17	207,098	-	207,098	791,270
Cash at bank and in hand		<u>2,289,822</u>	<u>-</u>	<u>2,289,822</u>	<u>2,172,950</u>
		2,511,275	-	2,511,275	2,976,143
<b>CREDITORS</b>					
Amounts falling due within one year	18	(105,708)	-	(105,708)	(54,549)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CURRENT ASSETS</b>		<u>2,405,567</u>	<u>-</u>	<u>2,405,567</u>	<u>2,921,594</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>4,196,813</u>	<u>-</u>	<u>4,196,813</u>	<u>4,314,374</u>
<b>NET ASSETS</b>		<u>4,196,813</u>	<u>-</u>	<u>4,196,813</u>	<u>4,314,374</u>
<b>FUNDS</b>					
Unrestricted funds	19			<u>4,196,813</u>	<u>4,314,374</u>
<b>TOTAL FUNDS</b>				<u>4,196,813</u>	<u>4,314,374</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
D Taylor - Trustee

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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	Notes	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>614,847</u>	<u>73,043</u>
Net cash provided by operating activities		<u>614,847</u>	<u>73,043</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(528,719)	(371,266)
Sale of tangible fixed assets		22,180	-
Interest received		<u>8,564</u>	<u>1,115</u>
Net cash used in investing activities		<u>(497,975)</u>	<u>(370,151)</u>
		<hr/>	<hr/>
<b>Change in cash and cash equivalents in the reporting period</b>		116,872	(297,108)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>2,172,950</u>	<u>2,470,058</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>2,289,822</u></u>	<u><u>2,172,950</u></u>

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2022 £	2021 £
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	(117,561)	145,325
<b>Adjustments for:</b>		
Depreciation charges	119,800	95,897
Profit on disposal of fixed assets	(11,727)	-
Interest received	(8,564)	(1,115)
Increase in stocks	(2,432)	(8,171)
Decrease/(increase) in debtors	584,172	(184,665)
Increase in creditors	<u>51,159</u>	<u>25,772</u>
<b>Net cash provided by operations</b>	<u>614,847</u>	<u>73,043</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1/1/22 £	Cash flow £	At 31/12/22 £
<b>Net cash</b>			
Cash at bank and in hand	<u>2,172,950</u>	<u>116,872</u>	<u>2,289,822</u>
	<u>2,172,950</u>	<u>116,872</u>	<u>2,289,822</u>
<b>Total</b>	<u>2,172,950</u>	<u>116,872</u>	<u>2,289,822</u>

The notes form part of these financial statements

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**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

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

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The RSPCA Sussex Brighton and East Grinstead Branch is an unincorporated registered charity in England and Wales. The registered charity number and principal address are shown on page 7 of the trustee report.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements are presented in Sterling and this is the functional currency of the charity. The financial statements are rounded to the nearest whole pound

The charity constitutes a public benefit entity as defined by FRS 102.

**Critical accounting judgements and key sources of estimation uncertainty**

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing material adjustment to the carrying amounts of the assets and liabilities within the next financial year are in respect of the recognition of legacy income and fixed asset depreciation. See accounting policy notes below.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, any performance conditions attached to the income have been met; it is probable that the income will be received and the amount can be measured reliably.

**Legacies**

For legacies, entitlement is taken on a case by case basis 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 charity that a distribution will be made, or when a 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.

If the legacy is in the form of an asset other than cash or an asset listed on a recognised stock exchange, recognition is subject to the value of the asset being able to be reliably measured and title to the asset has passed to the charity. 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.

**Volunteers**

The value of voluntary work is not included in the financial statements. There are 60 regular volunteers as well as many more who volunteer casually and sometimes for specific fund raising events. They help with a whole variety of tasks, including animal care, fundraising, dog walking, home visiting, and staffing the reception.

**Grants**

Grants including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable. Those grants towards capital projects are then charged with depreciation each year.

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**1. ACCOUNTING POLICIES - continued**

**Income**

**Donations and Fundraising**

Donations are accounted for as received. In the event that a donation is subject to fulfilling performance conditions before the charity is entitled to the funds, the income is deferred until either those conditions are met in full, or their fulfilment is wholly within the control of the charity and it is probable that those conditions will be fulfilled by the reporting period. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs.

**Government grants**

Government grants are recognised under the performance model. The grant income is recognised upon performance conditions being satisfied (and should it be received in advance of satisfying the performance, recognition of the income is deferred as a liability) and where there are no specific future performance-related conditions then grants are recognised when proceeds are received or receivable.

**Coronavirus Job Retention Scheme (CJRS)**

The CJRS grant relates to government support for staff who have been furloughed due to Covid-19. These claims are recognised in the Statement of Financial Activities as part of Other Income.

**Earned and other income**

Income from shop sales, raffle and other activities are recognised as earned.

Income from investments is recognised on a receivable basis.

Income from sales of publications and training courses are recognised as earned.

**Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes salaries expenses and overheads
- Expenditure on charitable activities includes salaries, expenses and overheads
- Other expenditure represents those items not falling into the categories above

Grants payable to third parties are within the charitable objectives Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity

Fundraising expenditure comprises costs incurred in inducing people and organisations to contribute financially to the charity's work. This includes the cost of advertising for donations and the staging of special events.

Costs of charitable activities comprise direct costs.

Support costs include those costs, such as auditor's remuneration, associated with constitutional and statutory requirements.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

Fixed assets, except freehold land, are written off over their estimated useful lives by depreciation through the Statement of Financial Activities. Freehold land is not depreciated.

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

---

**1. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

The rates of depreciation used are as follows :

Additions to Freehold Property: Over 20 years on a straight line basis.

Equipment and Motor Vehicles: Over 6 years on a straight line basis.

The charity has a de minimis policy in place whereby only items of £500 and over are capitalised.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable entity for UK Tax purposes. Accordingly the Charity is potentially exempt from taxation in respect of income or capital gains to the extent that such income or gains are applied exclusively to charitable purposes.

**Fund accounting**

The charity has various types of funds for which it is responsible:

Unrestricted funds - these are for the use on the general charitable objectives of the charity.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Donated goods**

Donated goods and services have not been recognised in these financial statements as it is not practicable to do so as the cost outweighs the benefit.

**Financial instruments**

The charity has elected to apply the provisions of Section 11 "Basic Financial Instruments" and Section 12 "Other Financial Instruments" of FRS 102 to all its financial statements Financial instruments are recognised in the balance sheet when the charity becomes party to the contractual provisions of the instrument.

**Basic financial assets and liabilities (debtors and creditors)**

Basic financial assets and liabilities, which include debtors, creditors and bank loans are recognised at transaction price unless the arrangement constitutes a financing transaction. Financial assets and liabilities classified as payable within one year are not amortised.

**Cash and cash equivalents**

Cash at bank and in hand are basic financial assets and include cash in hand, deposits held at call with bank, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**1. ACCOUNTING POLICIES - continued**

**Financial instruments**

**Trade Creditors**

Trade creditors are obligations to pay for goods and services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified at current liabilities if payment is due within one year or less. Otherwise they are presented as non current liabilities.

**Vat**

All incoming resources and resources expended are stated net of VAT where applicable. Irrecoverable VAT is included within resources expended.

**2. DONATIONS AND LEGACIES**

	2022	2021
	£	£
Donations, subscriptions and sundry income	88,618	50,073
Legacies	234,958	772,922
Grants	23,218	24,134
Friends of Brighton	15,532	8,653
Transfer of assets from Sussex North branch	<u>371,005</u>	<u>-</u>
	<u>733,331</u>	<u>855,782</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
RSPCA - Door to Door Grant	<u>23,218</u>	<u>24,134</u>

**3. OTHER TRADING ACTIVITIES**

	2022	2021
	£	£
Fundraising	3,349	2,393
Private boarding	<u>45,727</u>	<u>34,849</u>
	<u>49,076</u>	<u>37,242</u>

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**4. INVESTMENT INCOME**

	2022	2021
	£	£
Deposit account interest	<u>8,564</u>	<u>1,115</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	2022	2021
	£	£
Boarding fees and shop sales	141,337	35,927
Animal fees	81,009	76,281
Charitable neutering	<u>6,120</u>	<u>1,814</u>
	<u>228,466</u>	<u>114,022</u>

**6. OTHER INCOME**

Other income represents government grants received for furlough claims made under the Coronavirus Job Retention Scheme.

**7. RAISING FUNDS**

**Raising donations and legacies**

	2022	2021
	£	£
Fundraising expenses	<u>3,800</u>	<u>-</u>

**8. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 9)	Grant funding of activities (see note 10)	Support costs (see note 11)	Totals
	£	£	£	£
Kennels and sanctuary	<u>1,075,691</u>	<u>16,828</u>	<u>40,679</u>	<u>1,133,198</u>

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**9. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2022	2021
	£	£
Wages and salaries	536,854	382,317
Food and welfare	16,081	20,052
Rates, light, heat and telephone	73,257	26,107
Repairs and maintenance	93,994	61,714
Printing, postage and stationery	7,336	3,971
Vets fees and drugs	188,135	86,826
Charitable neutering	-	15,419
Shop stock	22,928	7,044
Cleaning materials	11,853	7,366
Transport and travel costs	6,823	4,198
Uniforms	2,786	2,354
Friends of Brighton Projects	6,292	13,689
Irrecoverable VAT	1,279	3,108
Settlement fees	-	22,500
Depreciation	119,800	95,897
Loss on sale of assets	(11,727)	-
	<u>1,075,691</u>	<u>752,562</u>

**10. GRANTS PAYABLE**

	2022	2021
	£	£
Kennels and sanctuary	<u>16,828</u>	<u>78,943</u>

The total grants paid to institutions during the year was as follows:

	2022	2021
	£	£
Covid 19 Branch Support	-	(5,557)
Hillingdon, Slough, Windsor, Kingston and District Branch	-	24,000
Canterbury & District Branch Grant	16,500	55,500
Thanet Branch - Cockerels	-	5,000
Leeds & Bradford Branch	<u>328</u>	-
	<u>16,828</u>	<u>78,943</u>

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**11. SUPPORT COSTS**

	Governance costs £
Kennels and sanctuary	<u>40,679</u>

Support costs, included in the above, are as follows:

**Governance costs**

	2022	2021
	Kennels and sanctuary £	Total activities £
Auditors' remuneration	5,000	4,450
Professional fees and insurances	30,408	25,886
Sundry expenses and bank charges	<u>5,271</u>	<u>2,640</u>
	<u>40,679</u>	<u>32,976</u>

**12. TRUSTEES' REMUNERATION AND BENEFITS**

No Committee Member received any emoluments from the charity (2021 £nil).

**Trustees' expenses**

One Committee Member received reimbursed expenses during the year totalling £206 this was for branch supplies.(2021: 3 Members received £769 expenses reimbursed).

**13. STAFF COSTS**

Staff costs during the year were as follows:

	2022	2021
	£	£
Wages and salaries	488,740	352,943
Social security cost	34,685	20,273
Pension costs	<u>13,429</u>	<u>9,100</u>
	<u>536,855</u>	<u>382,316</u>

The average number of employees, including 5 part time staff, is 28 (2021: 22).

No employee received remuneration in excess of £60,000 (2021: none).

The charity considers its key management personnel comprise the trustees, the manageress and heads of department. The total employment benefits to its key management personnel including pension contributions and employers national insurance contributions were £149,324 (2021: £123,674).

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	855,782	-	855,782
<b>Charitable activities</b>			
Kennels and sanctuary	114,022	-	114,022
Other trading activities	37,242	-	37,242
Investment income	1,115	-	1,115
Other income	<u>1,645</u>	<u>-</u>	<u>1,645</u>
<b>Total</b>	<u>1,009,806</u>	<u>-</u>	<u>1,009,806</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Kennels and sanctuary	<u>864,481</u>	<u>-</u>	<u>864,481</u>
<b>NET INCOME</b>	145,325	-	145,325
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>4,169,049</u>	<u>-</u>	<u>4,169,049</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>4,314,374</u></u>	<u><u>-</u></u>	<u><u>4,314,374</u></u>

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**15. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>				
At 1 January 2022	2,976,084	85,003	50,413	3,111,500
Additions	490,982	17,037	20,700	528,719
Disposals	-	-	(31,361)	(31,361)
At 31 December 2022	<u>3,467,066</u>	<u>102,040</u>	<u>39,752</u>	<u>3,608,858</u>
<b>DEPRECIATION</b>				
At 1 January 2022	1,629,090	53,203	36,427	1,718,720
Charge for year	106,620	8,997	4,183	119,800
Eliminated on disposal	-	-	(20,908)	(20,908)
At 31 December 2022	<u>1,735,710</u>	<u>62,200</u>	<u>19,702</u>	<u>1,817,612</u>
<b>NET BOOK VALUE</b>				
At 31 December 2022	<u>1,731,356</u>	<u>39,840</u>	<u>20,050</u>	<u>1,791,246</u>
At 31 December 2021	<u>1,346,994</u>	<u>31,800</u>	<u>13,986</u>	<u>1,392,780</u>

**16. STOCKS**

	2022 £	2021 £
Stocks	<u>14,355</u>	<u>11,923</u>

**17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Trade debtors	45,265	19,183
Other debtors	80,760	755,071
VAT	51,356	12,774
Prepayments and accrued income	7,721	2,423
Prepayments	<u>21,996</u>	<u>1,819</u>
	<u>207,098</u>	<u>791,270</u>

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Trade creditors	58,383	23,942
Taxation and social security	3,055	-
Other creditors	<u>44,270</u>	<u>30,607</u>
	<u><u>105,708</u></u>	<u><u>54,549</u></u>

**19. MOVEMENT IN FUNDS**

	At 1/1/22 £	Net movement in funds £	Transfers between funds £	At 31/12/22 £
<b>Unrestricted funds</b>				
General fund	2,252,324	401,489	(100,000)	2,553,813
Further rebuild (designated fund)	250,000	(250,000)	-	-
Neutering (designated fund)	40,000	-	-	40,000
Microchipping (designated fund)	3,000	-	-	3,000
Closure provision (designated fund)	750,000	-	-	750,000
Support for other RSPCA Branches (designated fund)	19,050	(19,050)	-	-
Upgrade of Animal Housing (designated fund)	<u>1,000,000</u>	<u>(250,000)</u>	<u>100,000</u>	<u>850,000</u>
	<u>4,314,374</u>	<u>(117,561)</u>	<u>-</u>	<u>4,196,813</u>
<b>TOTAL FUNDS</b>	<u><u>4,314,374</u></u>	<u><u>(117,561)</u></u>	<u><u>-</u></u>	<u><u>4,196,813</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,019,437	(617,948)	401,489
Further rebuild (designated fund)	-	(250,000)	(250,000)
Support for other RSPCA Branches (designated fund)	-	(19,050)	(19,050)
Upgrade of Animal Housing (designated fund)	<u>-</u>	<u>(250,000)</u>	<u>(250,000)</u>
	<u>1,019,437</u>	<u>(1,136,998)</u>	<u>(117,561)</u>
<b>TOTAL FUNDS</b>	<u><u>1,019,437</u></u>	<u><u>(1,136,998)</u></u>	<u><u>(117,561)</u></u>

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**19. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
<b>Unrestricted funds</b>				
General fund	2,781,049	145,325	(674,050)	2,252,324
Further rebuild (designated fund)	350,000	-	(100,000)	250,000
Neutering (designated fund)	40,000	-	-	40,000
Microchipping (designated fund)	3,000	-	-	3,000
Matched Funding MNC (designated fund)	100,000	-	(100,000)	-
Closure provision (designated fund)	550,000	-	200,000	750,000
Purchase of dog walking area near shelter (designated fund)	345,000	-	(345,000)	-
Support for other RSPCA Branches (designated fund)	-	-	19,050	19,050
Upgrade of Animal Housing (designated fund)	-	-	1,000,000	1,000,000
	<u>4,169,049</u>	<u>145,325</u>	<u>-</u>	<u>4,314,374</u>
<b>TOTAL FUNDS</b>	<u>4,169,049</u>	<u>145,325</u>	<u>-</u>	<u>4,314,374</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,009,806	(864,481)	145,325
	<u>1,009,806</u>	<u>(864,481)</u>	<u>145,325</u>
<b>TOTAL FUNDS</b>	<u>1,009,806</u>	<u>(864,481)</u>	<u>145,325</u>

**20. RELATED PARTY DISCLOSURES**

- a) Three members of staff including two of the Key Management Personnel have job related accommodation on site to carry out their duties.
- b) The charity received a 'Door to Door' grant from National RSPCA of £23,218 (2021 £24,134) during the year.
- c) Grants to other branches - see Note 10.

**21. CAPITAL COMMITMENTS**

During the year the trustees committed to £1 million in capital expenditure of which £483,000 was spent in 2022 leaving a balance of £517,000 to be spent post year end.

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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	2022	2021
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations, subscriptions and sundry income	88,618	50,073
Legacies	234,958	772,922
Grants	23,218	24,134
Friends of Brighton	15,532	8,653
Transfer of assets from Sussex North branch	<u>371,005</u>	<u>-</u>
	733,331	855,782
<b>Other trading activities</b>		
Fundraising	3,349	2,393
Private boarding	<u>45,727</u>	<u>34,849</u>
	49,076	37,242
<b>Investment income</b>		
Deposit account interest	8,564	1,115
<b>Charitable activities</b>		
Boarding fees and shop sales	141,337	35,927
Animal fees	81,009	76,281
Charitable neutering	<u>6,120</u>	<u>1,814</u>
	228,466	114,022
<b>Other income</b>		
Furlough grant	<u>-</u>	<u>1,645</u>
<b>Total incoming resources</b>	1,019,437	1,009,806
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising expenses	3,800	-
<b>Charitable activities</b>		
Wages and salaries	536,854	382,317
Food and welfare	16,081	20,052
Rates, light, heat and telephone	73,257	26,107
Repairs and maintenance	93,994	61,714
Printing, postage and stationery	7,336	3,971
Vets fees and drugs	188,135	86,826
Carried forward	915,657	580,987

This page does not form part of the statutory financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022 £	2021 £
<b>Charitable activities</b>		
Brought forward	915,657	580,987
Charitable neutering	-	15,419
Shop stock	22,928	7,044
Cleaning materials	11,853	7,366
Transport and travel costs	6,823	4,198
Uniforms	2,786	2,354
Friends of Brighton Projects	6,292	13,689
Irrecoverable VAT	1,279	3,108
Settlement fees	-	22,500
Depreciation freehold property	106,620	82,867
Depreciation fixtures and fittings	8,997	6,642
Depreciation motor vehicles	4,183	6,388
Profit on sale of tangible fixed assets	(11,727)	-
Grants to institutions	<u>16,828</u>	<u>78,943</u>
	1,092,519	831,505
<b>Support costs</b>		
<b>Governance costs</b>		
Auditors' remuneration	5,000	4,450
Professional fees and insurances	30,408	25,886
Sundry expenses and bank charges	<u>5,271</u>	<u>2,640</u>
	<u>40,679</u>	<u>32,976</u>
Total resources expended	<u>1,136,998</u>	<u>864,481</u>
<b>Net (expenditure)/income</b>	<u>(117,561)</u>	<u>145,325</u>

This page does not form part of the statutory financial statements

**REPORT OF THE TRUSTEES AND**  
**AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**  
**FOR**  
**ROYAL SOCIETY FOR THE PREVENTION OF**  
**CRUELTY TO ANIMALS SUSSEX NORTH**  
**& BRIGHTON BRANCH**

Chariot House Limited  
Chartered Accountants and Statutory Auditor  
44 Grand Parade  
Brighton  
BN2 9QA

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**CHAIRMAN'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2022**

---

It has been a busy year for the Branch in 2022 that began with the completion of our new reception area and offices which have enhanced the working conditions for the staff and volunteers.

The year culminated in the merger between with the Brighton Branch and the Sussex North Branch and we now have a new name RSPCA Sussex North and Brighton Branch and we now collectively extend our animal welfare to this wider area.

Animal Welfare is always at the heart of everything we do at the Brighton Animal Shelter and our successes would not have been achieved without the hard work and dedication of the staff and volunteers. Our thanks must also go to Chief Inspector Patrick Hamby and his Inspectorate Team for the amazing work they do.

Jenny Eden our Branch Manager works tirelessly for the benefit of the animals in our care and is ably supported by her heads of department in the dogs, cats, small animals and reptile sections.

We now have two Animal Welfare Officers, Laurie and Heather who are kept busy covering the animals' needs in the larger area since our merger with RSPCA Sussex North Branch and Jade our Dog Behaviourist has achieved tremendous results with dogs and cats with increasingly complex behavioural issues.

We have also employed Jo Hockley, a full time fundraiser and we have high hopes that she will bring in much needed additional funds that will contribute towards the general running of the branch and improvements we are making to the shelter infrastructure.

In addition to the amazing work Jenny does for the smooth running of the day to day operations, she has also been busy with the opening of charity shops for the branch. We now have shops in Haywards Heath, Hove and Worthing all of which are doing well under the Jenny's guidance.

The first phase of the new kennel refurbishment started in 2022 and at time of writing we are pleased to confirm that they are now completed, signed off by licensing and operational. The next block of kennels and refurbished cattery is hoped to be commenced later in 2023/24.

My thanks go to my fellow Trustees for their guidance and the many hours of unpaid work they do for the RSPCA in general and Branch in particular.

In conclusion, my thanks go to everyone who has helped make this a very successful year for animal welfare.

Doug Taylor  
Chairman

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

---

The trustees present their annual report and financial statements of the charity for the year ended 31st 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 charity's trust deed, 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) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objective of the Branch is to promote the work of the National Society within the Branch area of Sussex North and Brighton. We use all lawful means to prevent or suppress cruelty to animals, promote kindness and to alleviate the suffering of animals.

Our primary role is to support the RSPCA national society inspectorate giving priority to the acceptance of case animals and those signed over for welfare concerns, or unowned sick and injured animals presented to us.

Our four key priority areas relating to the delivery of animal welfare services are:

- Rescue, Rehabilitate and Rehome
- Welfare Neutering
- Welfare Microchipping
- Welfare Treatments

The trustees' objectives for the year are shaped by these strategic aims, with a view to obtaining income to be used for the benefit of animal welfare in the area. We raise funds through legacies and donations, running fund raising events, rehoming fees, offering private boarding facilities, retail sales of both new and donated goods and maintaining the value of the Charity's investments.

The main activities of the Charity during the year were the operation of our animal shelter in Brighton which is used for the rescuing, rehabilitating, and rehoming of animals along with our welfare work.

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

---

**OBJECTIVES AND ACTIVITIES**

**Significant activities**

During 2022 Covid restrictions were reduced and we were able to operate in a less restricted manner towards the end of the year. Within the year the Branch managed to successfully rehome a total of 138 dogs, 179 cats, 44 rabbits and many other miscellaneous animals including 210 reptiles. Our provision of neutering services has also continued. The specialised Reptile Rescue team at the Branch encountered another busy year with many reptiles being rehomed. We are again proud of their achievements which have been made which undoubtedly had an overall beneficial outcome for the animals, reptiles, and their adopters.

The most significant event in 2022 was the merger between the Sussex North Branch and the Sussex, Brighton and East Grinstead Branch at the end of October which resulted in the newly formed branch covering both geographical areas.

The retail strategy devised in 2021 was rolled out in 2022 and we now have shops in Haywards Heath, Hove and Worthing, the latter of which was taken over from the neighbouring branch where they ran an existing shop that sat within our boundaries.

During the year we recruited an Animal Welfare Officer who is tasked with reaching out within the branch community to give advice on animal welfare issues. A branch Fundraiser has also been employed and a number of events were organized at the tail end of the year with a further schedule of events planned for 2023 to boost our fundraising efforts.

The improvements to the branch offices were completed in 2022 and this now provides an appropriate working environment for the branch staff with efficient use of the space available and removing hazards that previously existed within it.

The refit of the kennel blocks, required to meet current licensing standards, also got underway in 2022. This is the first phase of a long term strategy to renew and refresh all of the shelter animal accommodation with further plans for work to be undertaken in 2023.

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**OBJECTIVES AND ACTIVITIES**

**Public benefit**

Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. The legislation and the Animal Welfare Act indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. While this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

The Branch's animal welfare work, although local in nature, benefits the society at large and aims to help people in need with the care of their animals. The next section of this report highlights the Branch's main activities and demonstrates the benefit provided to the public. All our charitable activities, as described in more detail in the following pages of the Report, focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for public benefit.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in the planning of future activities.

The Branch activities during the year constitute clear benefit to the public:

- The Branch gives priority to those animals with a genuine welfare need as identified by members of the RSPCA Inspectorate. Such animals may be the subject of an ongoing legal case or may have been removed and signed over to the RSPCA with the consent of an owner unable to meet the animal's welfare needs.
- The Branch takes in local animals for rehoming whose owners, through bereavement, disability, age, marriage break-up or other reasons, are no longer able to keep them.
- These animals are subject to appropriate veterinary treatment and rehabilitation under the direction of the Branch's animal care staff. Animals signed over to us are then rehomed. Prior to rehoming all animals are neutered and microchipped.
- In particular, we promote the neutering of animals and the rehoming of unwanted animals in our area and where there is an urgent need in other RSPCA Branch areas.
- The Branch runs a low cost voucher scheme to support local people who are struggling financially with the costs of neutering their animals and who might otherwise not have them neutered. Also, when we identify a need we offer subsidised or free neutering for specific animals or breeds of animals sometimes in specific local areas with a long term view of reducing unwanted animals.
- The Branch provides free animal care advice to members of the public.
- The Branch has a first aid and holding unit for injured wildlife and where appropriate cares for them until they can be released back into their natural habitat.
- The Branch co-operate with the Police and Brighton and Hove City Council on animal related problems.
- The Branch provides speakers at local schools, companies, youth meetings and organised events with a view to educating and spreading the message of animal welfare.
- Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary to the main charitable aim of our Branch which is to reduce animal suffering. Our policy to charge a reasonable adoption fee for animals aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of the animals and, therefore, would fall outside our objects to rehome to those who could not afford them.

**Volunteers**

We provide volunteering opportunities for those who wish to support our work including trusteeship, home visiting, animal care, dog walking, fundraising, working in our reception, gardening, helping with general repairs and maintenance of our site. This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding.

The precise value of volunteers' time is hard to quantify as they each do different amounts of time and some away from the Shelter, some casually and some on a regular basis. However, it is envisaged that this equates to an average of 500 hours a week. We are always very grateful for the amazing support we receive from our army of volunteers. Our Branch would not be able to function as it does without them.

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**ACHIEVEMENT AND PERFORMANCE**

**Fundraising activities**

Since joining the branch our new fundraising manager has created a series of special events including a Christmas Tree Fair, a New Year's Day Dip, a Sponsored Kennel Sleep Out and a forthcoming Pawsome Paddle Challenge. These are in addition to the traditional Summer Fayre and Dog Show. Other fundraising activities saw volunteer's abseil down the I360 in Brighton and our Head of Small Furries ran the Brighton Marathon.

**Investment performance**

Investments during the year were placed on deposit with major banks and met with our objectives to invest our money for a fixed term with a very low risk to capital. Investment funds were locked through notice periods which meant that the branch was not able to take advantage of the rising interest rates until late on in 2022. The return on investments was therefore relatively moderate and £8,564 interest was earned during the year.

We have continued to use a recognised deposit scheme that enables access to a wide range of financial institutions and the standard market products they provide. The scheme provides a one-stop shop approach reducing the administration that is needed. We also benefit from preferential rates that are available and reduce our risk by spreading our investments over a wider range of suppliers.

**FINANCIAL REVIEW**

**Financial position**

2022 saw fundraising activities increase slightly following the lifting of Covid restrictions which had an impact on the previous two years. We were however very fortunate to have been bequeathed nearly £235,000 in legacies in 2022. This money assists greatly in maintaining our strong financial position and funding the new kennel build. In previous years the branch had made donations to other branches and animal welfare organisations who were in more difficult financial situations however a decision was made to cease these donations and direct funds towards the improvements that were needed to the branch site.

Income is derived from private boarding of animals (which we have now ceased during 2022), shop sales, fees from people who re-home animals, legacies, donations, grants and subscriptions plus investment income. It is always anticipated when we budget that our expenditure will exceed our income. However, this is usually mitigated by fundraising and legacies, which cannot be budgeted for.

- Incoming resources for the year were £1,019,437 compared to £1,009,806 in 2021. The 2022 total included funds incoming from Sussex North as a result of the merger. This offset a reduction in legacies received in 2022 compared to 2021, which, as indicated above, we can never predict or budget for. During 2022 legacies totalled £234,958 compared to £772,922 in 2021.

- Expenditure levels increased by £272,517 to £1,136,998 in 2022 compared to £864,481 in 2021. This was mainly in respect of increased vet charges, employee and energy costs. The expenditure figures include £16,828 of contributions that we made to other RSPCA branches and animal welfare causes.

- Overall, this resulted in a deficit of £117,561 for the year compared to a £145,325 surplus in 2021.

**Reserves Policy**

The level of reserves is reviewed regularly by the Committee. The Committee considers that reserves (unrestricted funds not invested in fixed assets), should total the equivalent of one years running costs of the Branch. It is felt prudent to maintain free reserves at this level as the charity relies heavily on donations and legacies, both of which can fluctuate significantly from year to year and cannot be predicted with any accuracy. The total reserves (not represented by fixed assets) at 31 December 2022 were £2,405,567 with no restricted funds and £1,643,000 of designated funds leaving £762,567 of unrestricted funds. The trustees are aware that this currently exceeds our policy however further capital expenditure is expected in the medium term which should create more alignment here.

**ROYAL SOCIETY FOR THE PREVENTION OF  
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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**FUTURE PLANS**

Further phases of the animal accommodation will be progressed as and when appropriate levels of funds are available. Phase one of the plan has now been completed and provides new kennelling at the lower end of the existing block and it is envisaged that a second phase of work providing further new kennelling will be progressed in 2023. The recruitment of a second Animal Welfare Officer covering the Sussex North area has been approved but the role has yet to be filled with the intention of finding a suitable candidate in 2023. This role has been put in place as part of the agreement with Sussex North at the time of the merger.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The RSPCA Sussex North and Brighton Branch is constituted as a charitable unincorporated association and a branch of the Royal Society for the Prevention of Cruelty to Animals. The Society was incorporated by the Royal Society for the Prevention of Cruelty to Animals Act 1932 (as amended) and is governed by that Act and by the rules of the Society. These rules accord with rule XI of the Society's rules and are approved by the Council. The branch is governed by RSPCA Branch Model Rules revised February 2009.

The relationship between the Society and the Branch is regulated by these rules, the Society's rules and the RSPCA Acts.

The Branch is required to manage its own affairs and may not pledge the credit of the Society or the Council. We are bound by the Society's rules and in case of any conflict between these rules and the Society's rules, the Society's rules prevail.

**Recruitment and appointment of new trustees**

The Trustees appointed to the board of the newly merged branch are all existing trustees of the former branches. No completely new trustees were appointed during 2022.

**Organisational structure**

The Board consists of at least seven and not more than fourteen trustees and is elected at the Annual General Meeting. The Board elects its officers at the first meeting and meets once a month. Trustees listed in this document held office during the previous year unless stated otherwise.

The Board delegates the day-to-day running of the Animal Shelter to the Branch Manager. The Branch Manager is helping us review all areas of governance, policies, and processes. This includes Risk Assessment, Health and Safety and Employment Regulations.

**Key management remuneration**

The trustees consider the Board of Trustees, the Branch Manager, and the Heads of Departments to be the key management personnel of the charity in charge of directing and controlling the charity and running and operating the Branch on a day to day basis.

All trustees give their time freely and no trustee remuneration was paid in the year. Details of trustees' expenses and related party transactions are disclosed in the notes of the accounts.

Trustees are required to disclose all relevant interests and register them with the board in accordance with the charity's policy.

The pay of the Branch and Operations Manager along with the heads of department is reviewed annually by the Treasurer and Chair and when appropriate increased taking into consideration inflation, average salaries in the area and salaries of other similar sized charities to ensure that the remuneration set is fair and not out of line with that generally paid for similar roles.

**ROYAL SOCIETY FOR THE PREVENTION OF  
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& BRIGHTON BRANCH**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Connected parties**

The charity is a local branch of the Royal Society for the Prevention of Cruelty to Animals (Charity number 219099) a national charity, which acts as an umbrella organisation.

The amounts due to the main body of the RSPCA in 2022 was £6,064, based on the reserves of the previous year.

The charity works autonomously, but within the rules and policies set out by the main body.

The Animal Shelter run by the charity is licensed annually by the RSPCA.

**Risk management**

The Board has carried out a review of the major risks to which the Branch is exposed and considers that systems are in place to mitigate the risks. The major risks are assessed annually by the trustees, taking into consideration factors, external risks and the effects of legislation.

The major risks identified are:

- Lack of Branch Capacity to Deliver Services
- Loss of Boarding License
- Lack of Clear Strategy
- Not Having Clear Policies and Procedures
- Non-Core Charitable Income Exceeding HMRC Limit
- IT Problems

The systems and procedures in place to mitigate these risks include staff and volunteer training programmes, effective governance, and continual assessment of risks with appropriate action being taken when they are identified.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

206630

**Principal address**

RSPCA Animal Shelter and Kennels  
Braypool Lane  
Patcham  
Brighton  
East Sussex  
BN1 8ZH

**Trustees**

D Taylor - Chair  
Mrs J Brazier - Secretary  
Mrs R A Bond (resigned 28/2/2022)  
Mrs A Bolton  
R Langridge - Treasurer  
Mrs S Emms  
Mrs S Bilby  
Mrs R Gales  
Ms S M Cusworth Woolford (appointed 8/11/2022)  
G L Anderson (appointed 8/11/2022)  
P M Browning (appointed 8/11/2022)

**ROYAL SOCIETY FOR THE PREVENTION OF  
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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Auditors**

Chariot House Limited  
Chartered Accountants and Statutory Auditor  
44 Grand Parade  
Brighton  
BN2 9QA

**Branch manager**

Mrs J Eden

**Bankers**

Lloyds TSB Bank PLC  
55 Preston Circus  
Brighton  
BN1 4LQ

Bank of Scotland PLC  
Pentland House  
8 Lochside Avenue  
Edinburgh  
EH12 9DJ

Barclays Bank PLC  
1 Church Road  
Burgess Hill  
West Sussex  
RH15 9BD

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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 business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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.

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
D Taylor - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

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**Opinion**

We have audited the financial statements of Royal Society For The Prevention Of Cruelty To Animals Sussex North & Brighton Branch (the 'charity') for the year ended 31 December 2022 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), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
ROYAL SOCIETY FOR THE PREVENTION OF  
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**Matters on which we are required to report by exception**

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

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; 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 which 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  
ROYAL SOCIETY FOR THE PREVENTION OF  
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**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors 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 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:

Based on our understanding of the charity and its activities, and through discussion with the trustees and management, we identified the principal risks of material misstatement both at the financial statement level and at the assertion level.

We considered these risks in the light of various factors including the level of complexity, subjectivity, uncertainty, potential management bias, fraud, materiality and any other relevant factors. We considered the extent to which these would have a material impact on the financial statements and designed our audit work accordingly.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud, and reviewed significant or unusual transactions to identify their underlying supporting rationale
- We inspected the minutes of meetings of those charged with governance, and made direct enquiries of management and the board of trustees concerning the charity's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates were indicative of a potential bias and tested significant transactions that were unusual or those outside the normal course of business.

We also

- discussed and reviewed the charity's business model and forward planning to assess going concern
- communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- Carried out substantive testing on income and expenditure
- Re-performed reconciliations of control accounts, and recalculated items such as depreciation

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
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This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation

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.

**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.

Chariot House Limited  
Chartered Accountants and Statutory Auditor  
44 Grand Parade  
Brighton  
BN2 9QA

Date: .....

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.

**ROYAL SOCIETY FOR THE PREVENTION OF  
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**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	733,331	-	733,331	855,782
<b>Charitable activities</b>					
Kennels and sanctuary	5	228,466	-	228,466	114,022
Other trading activities	3	49,076	-	49,076	37,242
Investment income	4	8,564	-	8,564	1,115
Other income	6	-	-	-	1,645
<b>Total</b>		<u>1,019,437</u>	<u>-</u>	<u>1,019,437</u>	<u>1,009,806</u>
<b>EXPENDITURE ON</b>					
Raising funds	7	3,800	-	3,800	-
<b>Charitable activities</b>					
Kennels and sanctuary	8	<u>1,133,198</u>	<u>-</u>	<u>1,133,198</u>	<u>864,481</u>
<b>Total</b>		<u>1,136,998</u>	<u>-</u>	<u>1,136,998</u>	<u>864,481</u>
<b>NET INCOME/(EXPENDITURE)</b>		(117,561)	-	(117,561)	145,325
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>4,314,374</u>	<u>-</u>	<u>4,314,374</u>	<u>4,169,049</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>4,196,813</u></u>	<u><u>-</u></u>	<u><u>4,196,813</u></u>	<u><u>4,314,374</u></u>

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
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**BALANCE SHEET  
31 DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	15	1,791,246	-	1,791,246	1,392,780
<b>CURRENT ASSETS</b>					
Stocks	16	14,355	-	14,355	11,923
Debtors	17	207,098	-	207,098	791,270
Cash at bank and in hand		<u>2,289,822</u>	<u>-</u>	<u>2,289,822</u>	<u>2,172,950</u>
		2,511,275	-	2,511,275	2,976,143
<b>CREDITORS</b>					
Amounts falling due within one year	18	(105,708)	-	(105,708)	(54,549)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CURRENT ASSETS</b>		<u>2,405,567</u>	<u>-</u>	<u>2,405,567</u>	<u>2,921,594</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>4,196,813</u>	<u>-</u>	<u>4,196,813</u>	<u>4,314,374</u>
<b>NET ASSETS</b>		<u>4,196,813</u>	<u>-</u>	<u>4,196,813</u>	<u>4,314,374</u>
<b>FUNDS</b>					
Unrestricted funds	19			<u>4,196,813</u>	<u>4,314,374</u>
<b>TOTAL FUNDS</b>				<u>4,196,813</u>	<u>4,314,374</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
D Taylor - Trustee

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF  
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**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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	Notes	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>614,847</u>	<u>73,043</u>
Net cash provided by operating activities		<u>614,847</u>	<u>73,043</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(528,719)	(371,266)
Sale of tangible fixed assets		22,180	-
Interest received		<u>8,564</u>	<u>1,115</u>
Net cash used in investing activities		<u>(497,975)</u>	<u>(370,151)</u>
		<hr/>	<hr/>
<b>Change in cash and cash equivalents in the reporting period</b>		116,872	(297,108)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>2,172,950</u>	<u>2,470,058</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>2,289,822</u></u>	<u><u>2,172,950</u></u>

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF  
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**NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2022 £	2021 £
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	(117,561)	145,325
<b>Adjustments for:</b>		
Depreciation charges	119,800	95,897
Profit on disposal of fixed assets	(11,727)	-
Interest received	(8,564)	(1,115)
Increase in stocks	(2,432)	(8,171)
Decrease/(increase) in debtors	584,172	(184,665)
Increase in creditors	<u>51,159</u>	<u>25,772</u>
<b>Net cash provided by operations</b>	<u><u>614,847</u></u>	<u><u>73,043</u></u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1/1/22 £	Cash flow £	At 31/12/22 £
<b>Net cash</b>			
Cash at bank and in hand	<u>2,172,950</u>	<u>116,872</u>	<u>2,289,822</u>
	<u>2,172,950</u>	<u>116,872</u>	<u>2,289,822</u>
<b>Total</b>	<u><u>2,172,950</u></u>	<u><u>116,872</u></u>	<u><u>2,289,822</u></u>

The notes form part of these financial statements

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**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

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

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The RSPCA Sussex Brighton and East Grinstead Branch is an unincorporated registered charity in England and Wales. The registered charity number and principal address are shown on page 7 of the trustee report.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements are presented in Sterling and this is the functional currency of the charity. The financial statements are rounded to the nearest whole pound

The charity constitutes a public benefit entity as defined by FRS 102.

**Critical accounting judgements and key sources of estimation uncertainty**

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing material adjustment to the carrying amounts of the assets and liabilities within the next financial year are in respect of the recognition of legacy income and fixed asset depreciation. See accounting policy notes below.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, any performance conditions attached to the income have been met; it is probable that the income will be received and the amount can be measured reliably.

**Legacies**

For legacies, entitlement is taken on a case by case basis 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 charity that a distribution will be made, or when a 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.

If the legacy is in the form of an asset other than cash or an asset listed on a recognised stock exchange, recognition is subject to the value of the asset being able to be reliably measured and title to the asset has passed to the charity. 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.

**Volunteers**

The value of voluntary work is not included in the financial statements. There are 60 regular volunteers as well as many more who volunteer casually and sometimes for specific fund raising events. They help with a whole variety of tasks, including animal care, fundraising, dog walking, home visiting, and staffing the reception.

**Grants**

Grants including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable. Those grants towards capital projects are then charged with depreciation each year.

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
& BRIGHTON BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**1. ACCOUNTING POLICIES - continued**

**Income**

**Donations and Fundraising**

Donations are accounted for as received. In the event that a donation is subject to fulfilling performance conditions before the charity is entitled to the funds, the income is deferred until either those conditions are met in full, or their fulfilment is wholly within the control of the charity and it is probable that those conditions will be fulfilled by the reporting period. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs.

**Government grants**

Government grants are recognised under the performance model. The grant income is recognised upon performance conditions being satisfied (and should it be received in advance of satisfying the performance, recognition of the income is deferred as a liability) and where there are no specific future performance-related conditions then grants are recognised when proceeds are received or receivable.

**Coronavirus Job Retention Scheme (CJRS)**

The CJRS grant relates to government support for staff who have been furloughed due to Covid-19. These claims are recognised in the Statement of Financial Activities as part of Other Income.

**Earned and other income**

Income from shop sales, raffle and other activities are recognised as earned.

Income from investments is recognised on a receivable basis.

Income from sales of publications and training courses are recognised as earned.

**Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes salaries expenses and overheads
- Expenditure on charitable activities includes salaries, expenses and overheads
- Other expenditure represents those items not falling into the categories above

Grants payable to third parties are within the charitable objectives Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity

Fundraising expenditure comprises costs incurred in inducing people and organisations to contribute financially to the charity's work. This includes the cost of advertising for donations and the staging of special events.

Costs of charitable activities comprise direct costs.

Support costs include those costs, such as auditor's remuneration, associated with constitutional and statutory requirements.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

Fixed assets, except freehold land, are written off over their estimated useful lives by depreciation through the Statement of Financial Activities. Freehold land is not depreciated.

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**1. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

The rates of depreciation used are as follows :

Additions to Freehold Property: Over 20 years on a straight line basis.

Equipment and Motor Vehicles: Over 6 years on a straight line basis.

The charity has a de minimis policy in place whereby only items of £500 and over are capitalised.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable entity for UK Tax purposes. Accordingly the Charity is potentially exempt from taxation in respect of income or capital gains to the extent that such income or gains are applied exclusively to charitable purposes.

**Fund accounting**

The charity has various types of funds for which it is responsible:

Unrestricted funds - these are for the use on the general charitable objectives of the charity.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Donated goods**

Donated goods and services have not been recognised in these financial statements as it is not practicable to do so as the cost outweighs the benefit.

**Financial instruments**

The charity has elected to apply the provisions of Section 11 "Basic Financial Instruments" and Section 12 "Other Financial Instruments" of FRS 102 to all its financial statements Financial instruments are recognised in the balance sheet when the charity becomes party to the contractual provisions of the instrument.

**Basic financial assets and liabilities (debtors and creditors)**

Basic financial assets and liabilities, which include debtors, creditors and bank loans are recognised at transaction price unless the arrangement constitutes a financing transaction. Financial assets and liabilities classified as payable within one year are not amortised.

**Cash and cash equivalents**

Cash at bank and in hand are basic financial assets and include cash in hand, deposits held at call with bank, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**ROYAL SOCIETY FOR THE PREVENTION OF  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**1. ACCOUNTING POLICIES - continued**

**Financial instruments**

**Trade Creditors**

Trade creditors are obligations to pay for goods and services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified at current liabilities if payment is due within one year or less. Otherwise they are presented as non current liabilities.

**Vat**

All incoming resources and resources expended are stated net of VAT where applicable. Irrecoverable VAT is included within resources expended.

**2. DONATIONS AND LEGACIES**

	2022	2021
	£	£
Donations, subscriptions and sundry income	88,618	50,073
Legacies	234,958	772,922
Grants	23,218	24,134
Friends of Brighton	15,532	8,653
Transfer of assets from Sussex North branch	<u>371,005</u>	<u>-</u>
	<u>733,331</u>	<u>855,782</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
RSPCA - Door to Door Grant	<u>23,218</u>	<u>24,134</u>

**3. OTHER TRADING ACTIVITIES**

	2022	2021
	£	£
Fundraising	3,349	2,393
Private boarding	<u>45,727</u>	<u>34,849</u>
	<u>49,076</u>	<u>37,242</u>

**ROYAL SOCIETY FOR THE PREVENTION OF  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**4. INVESTMENT INCOME**

	2022	2021
	£	£
Deposit account interest	<u>8,564</u>	<u>1,115</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	2022	2021
	£	£
Boarding fees and shop sales	141,337	35,927
Animal fees	81,009	76,281
Charitable neutering	<u>6,120</u>	<u>1,814</u>
	<u>228,466</u>	<u>114,022</u>

**6. OTHER INCOME**

Other income represents government grants received for furlough claims made under the Coronavirus Job Retention Scheme.

**7. RAISING FUNDS**

**Raising donations and legacies**

	2022	2021
	£	£
Fundraising expenses	<u>3,800</u>	<u>-</u>

**8. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 9)	Grant funding of activities (see note 10)	Support costs (see note 11)	Totals
	£	£	£	£
Kennels and sanctuary	<u>1,075,691</u>	<u>16,828</u>	<u>40,679</u>	<u>1,133,198</u>

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**9. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2022	2021
	£	£
Wages and salaries	536,854	382,317
Food and welfare	16,081	20,052
Rates, light, heat and telephone	73,257	26,107
Repairs and maintenance	93,994	61,714
Printing, postage and stationery	7,336	3,971
Vets fees and drugs	188,135	86,826
Charitable neutering	-	15,419
Shop stock	22,928	7,044
Cleaning materials	11,853	7,366
Transport and travel costs	6,823	4,198
Uniforms	2,786	2,354
Friends of Brighton Projects	6,292	13,689
Irrecoverable VAT	1,279	3,108
Settlement fees	-	22,500
Depreciation	119,800	95,897
Loss on sale of assets	(11,727)	-
	<u>1,075,691</u>	<u>752,562</u>

**10. GRANTS PAYABLE**

	2022	2021
	£	£
Kennels and sanctuary	<u>16,828</u>	<u>78,943</u>

The total grants paid to institutions during the year was as follows:

	2022	2021
	£	£
Covid 19 Branch Support	-	(5,557)
Hillingdon, Slough, Windsor, Kingston and District Branch	-	24,000
Canterbury & District Branch Grant	16,500	55,500
Thanet Branch - Cockerels	-	5,000
Leeds & Bradford Branch	<u>328</u>	-
	<u>16,828</u>	<u>78,943</u>

**ROYAL SOCIETY FOR THE PREVENTION OF  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**11. SUPPORT COSTS**

	Governance costs £
Kennels and sanctuary	<u>40,679</u>

Support costs, included in the above, are as follows:

**Governance costs**

	2022	2021
	Kennels and sanctuary £	Total activities £
Auditors' remuneration	5,000	4,450
Professional fees and insurances	30,408	25,886
Sundry expenses and bank charges	<u>5,271</u>	<u>2,640</u>
	<u>40,679</u>	<u>32,976</u>

**12. TRUSTEES' REMUNERATION AND BENEFITS**

No Committee Member received any emoluments from the charity (2021 £nil).

**Trustees' expenses**

One Committee Member received reimbursed expenses during the year totalling £206 this was for branch supplies.(2021: 3 Members received £769 expenses reimbursed).

**13. STAFF COSTS**

Staff costs during the year were as follows:

	2022	2021
	£	£
Wages and salaries	488,740	352,943
Social security cost	34,685	20,273
Pension costs	<u>13,429</u>	<u>9,100</u>
	<u>536,855</u>	<u>382,316</u>

The average number of employees, including 5 part time staff, is 28 (2021: 22).

No employee received remuneration in excess of £60,000 (2021: none).

The charity considers its key management personnel comprise the trustees, the manageress and heads of department. The total employment benefits to its key management personnel including pension contributions and employers national insurance contributions were £149,324 (2021: £123,674).

**ROYAL SOCIETY FOR THE PREVENTION OF  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	855,782	-	855,782
<b>Charitable activities</b>			
Kennels and sanctuary	114,022	-	114,022
Other trading activities	37,242	-	37,242
Investment income	1,115	-	1,115
Other income	<u>1,645</u>	<u>-</u>	<u>1,645</u>
<b>Total</b>	<u>1,009,806</u>	<u>-</u>	<u>1,009,806</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Kennels and sanctuary	<u>864,481</u>	<u>-</u>	<u>864,481</u>
<b>NET INCOME</b>	145,325	-	145,325
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>4,169,049</u>	<u>-</u>	<u>4,169,049</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>4,314,374</u>	<u>-</u>	<u>4,314,374</u>

**ROYAL SOCIETY FOR THE PREVENTION OF  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**15. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>				
At 1 January 2022	2,976,084	85,003	50,413	3,111,500
Additions	490,982	17,037	20,700	528,719
Disposals	-	-	(31,361)	(31,361)
At 31 December 2022	<u>3,467,066</u>	<u>102,040</u>	<u>39,752</u>	<u>3,608,858</u>
<b>DEPRECIATION</b>				
At 1 January 2022	1,629,090	53,203	36,427	1,718,720
Charge for year	106,620	8,997	4,183	119,800
Eliminated on disposal	-	-	(20,908)	(20,908)
At 31 December 2022	<u>1,735,710</u>	<u>62,200</u>	<u>19,702</u>	<u>1,817,612</u>
<b>NET BOOK VALUE</b>				
At 31 December 2022	<u>1,731,356</u>	<u>39,840</u>	<u>20,050</u>	<u>1,791,246</u>
At 31 December 2021	<u>1,346,994</u>	<u>31,800</u>	<u>13,986</u>	<u>1,392,780</u>

**16. STOCKS**

	2022 £	2021 £
Stocks	<u>14,355</u>	<u>11,923</u>

**17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Trade debtors	45,265	19,183
Other debtors	80,760	755,071
VAT	51,356	12,774
Prepayments and accrued income	7,721	2,423
Prepayments	<u>21,996</u>	<u>1,819</u>
	<u>207,098</u>	<u>791,270</u>

**ROYAL SOCIETY FOR THE PREVENTION OF  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Trade creditors	58,383	23,942
Taxation and social security	3,055	-
Other creditors	<u>44,270</u>	<u>30,607</u>
	<u>105,708</u>	<u>54,549</u>

**19. MOVEMENT IN FUNDS**

	At 1/1/22 £	Net movement in funds £	Transfers between funds £	At 31/12/22 £
<b>Unrestricted funds</b>				
General fund	2,252,324	401,489	(100,000)	2,553,813
Further rebuild (designated fund)	250,000	(250,000)	-	-
Neutering (designated fund)	40,000	-	-	40,000
Microchipping (designated fund)	3,000	-	-	3,000
Closure provision (designated fund)	750,000	-	-	750,000
Support for other RSPCA Branches (designated fund)	19,050	(19,050)	-	-
Upgrade of Animal Housing (designated fund)	<u>1,000,000</u>	<u>(250,000)</u>	<u>100,000</u>	<u>850,000</u>
	<u>4,314,374</u>	<u>(117,561)</u>	<u>-</u>	<u>4,196,813</u>
<b>TOTAL FUNDS</b>	<u>4,314,374</u>	<u>(117,561)</u>	<u>-</u>	<u>4,196,813</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,019,437	(617,948)	401,489
Further rebuild (designated fund)	-	(250,000)	(250,000)
Support for other RSPCA Branches (designated fund)	-	(19,050)	(19,050)
Upgrade of Animal Housing (designated fund)	<u>-</u>	<u>(250,000)</u>	<u>(250,000)</u>
	<u>1,019,437</u>	<u>(1,136,998)</u>	<u>(117,561)</u>
<b>TOTAL FUNDS</b>	<u>1,019,437</u>	<u>(1,136,998)</u>	<u>(117,561)</u>

**ROYAL SOCIETY FOR THE PREVENTION OF  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**19. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
<b>Unrestricted funds</b>				
General fund	2,781,049	145,325	(674,050)	2,252,324
Further rebuild (designated fund)	350,000	-	(100,000)	250,000
Neutering (designated fund)	40,000	-	-	40,000
Microchipping (designated fund)	3,000	-	-	3,000
Matched Funding MNC (designated fund)	100,000	-	(100,000)	-
Closure provision (designated fund)	550,000	-	200,000	750,000
Purchase of dog walking area near shelter (designated fund)	345,000	-	(345,000)	-
Support for other RSPCA Branches (designated fund)	-	-	19,050	19,050
Upgrade of Animal Housing (designated fund)	-	-	1,000,000	1,000,000
	<u>4,169,049</u>	<u>145,325</u>	<u>-</u>	<u>4,314,374</u>
<b>TOTAL FUNDS</b>	<u>4,169,049</u>	<u>145,325</u>	<u>-</u>	<u>4,314,374</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,009,806	(864,481)	145,325
	<u>1,009,806</u>	<u>(864,481)</u>	<u>145,325</u>
<b>TOTAL FUNDS</b>	<u>1,009,806</u>	<u>(864,481)</u>	<u>145,325</u>

**20. RELATED PARTY DISCLOSURES**

- a) Three members of staff including two of the Key Management Personnel have job related accommodation on site to carry out their duties.
- b) The charity received a 'Door to Door' grant from National RSPCA of £23,218 (2021 £24,134) during the year.
- c) Grants to other branches - see Note 10.

**21. CAPITAL COMMITMENTS**

During the year the trustees committed to £1 million in capital expenditure of which £483,000 was spent in 2022 leaving a balance of £517,000 to be spent post year end.

**ROYAL SOCIETY FOR THE PREVENTION OF  
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**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations, subscriptions and sundry income	88,618	50,073
Legacies	234,958	772,922
Grants	23,218	24,134
Friends of Brighton	15,532	8,653
Transfer of assets from Sussex North branch	<u>371,005</u>	<u>-</u>
	733,331	855,782
<b>Other trading activities</b>		
Fundraising	3,349	2,393
Private boarding	<u>45,727</u>	<u>34,849</u>
	49,076	37,242
<b>Investment income</b>		
Deposit account interest	8,564	1,115
<b>Charitable activities</b>		
Boarding fees and shop sales	141,337	35,927
Animal fees	81,009	76,281
Charitable neutering	<u>6,120</u>	<u>1,814</u>
	228,466	114,022
<b>Other income</b>		
Furlough grant	<u>-</u>	<u>1,645</u>
<b>Total incoming resources</b>	1,019,437	1,009,806
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising expenses	3,800	-
<b>Charitable activities</b>		
Wages and salaries	536,854	382,317
Food and welfare	16,081	20,052
Rates, light, heat and telephone	73,257	26,107
Repairs and maintenance	93,994	61,714
Printing, postage and stationery	7,336	3,971
Vets fees and drugs	188,135	86,826
Carried forward	915,657	580,987

This page does not form part of the statutory financial statements

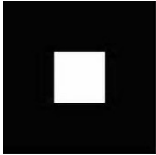
**ROYAL SOCIETY FOR THE PREVENTION OF  
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**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022 £	2021 £
<b>Charitable activities</b>		
Brought forward	915,657	580,987
Charitable neutering	-	15,419
Shop stock	22,928	7,044
Cleaning materials	11,853	7,366
Transport and travel costs	6,823	4,198
Uniforms	2,786	2,354
Friends of Brighton Projects	6,292	13,689
Irrecoverable VAT	1,279	3,108
Settlement fees	-	22,500
Depreciation freehold property	106,620	82,867
Depreciation fixtures and fittings	8,997	6,642
Depreciation motor vehicles	4,183	6,388
Profit on sale of tangible fixed assets	(11,727)	-
Grants to institutions	<u>16,828</u>	<u>78,943</u>
	1,092,519	831,505
<b>Support costs</b>		
<b>Governance costs</b>		
Auditors' remuneration	5,000	4,450
Professional fees and insurances	30,408	25,886
Sundry expenses and bank charges	<u>5,271</u>	<u>2,640</u>
	<u>40,679</u>	<u>32,976</u>
Total resources expended	<u>1,136,998</u>	<u>864,481</u>
<b>Net (expenditure)/income</b>	<u>(117,561)</u>	<u>145,325</u>

This page does not form part of the statutory financial statements

Chartered Accountants  
& Registered Auditors



The Trustees  
RSPCA Sussex North and Brighton Branch

# Chariot House

Dear Sirs

Our Ref: MP/SW/RSP101

## **RSPCA Sussex North and Brighton Branch Year ended 31 December 2022**

In accordance with our normal practices we are writing to draw your attention to any matters which arose during the course of our audit, in this case in respect of the charity's financial statements for the year ended

1. **Significant qualitative aspects of the entities accounting practices and financial reporting**  
We have no comments to make concerning the qualitative aspects of accounting practices and financial reporting.
2. **Significant difficulties encountered during the audit**  
We did not encounter any significant difficulties during the course of our audit work. We were provided with every assistance by Rob Langridge, Jenny Eden and Tori Privett and would like to thank them for their efforts.
3. **Unadjusted misstatements**  
There is one unadjusted journal relating to a prior year vat balance which should be written off in the current year. The adjustment would not be material to the accounts.
4. **Material weaknesses in accounting and internal control systems**  
As you are aware from our letter of engagement, our audit procedures were directed towards testing the accounting systems in operation, upon which we have based our assessment of the accounts.  
**Our audit tests raised various issues which we have detailed in the attached appendix**
5. **Letter of representation**  
A draft of our proposed letter of representation has been sent to you. In addition to the paragraphs included in the letter in respect of routine matters on which we seek the trustees' formal confirmation, we would bring to your attention the confirmations regarding going concern.
6. **Expected modifications to the auditors' report**  
There are currently no expected modifications to the auditors' report.
7. **Other matters of governance interest arising from the audit**
  - 7.1 Internal controls - the Charity Commission recommends that charities carry out an annual review of their internal controls.
  - 7.2 Response to auditors' management letter - it is good practice for the trustees to respond in writing to the management letter points raised by the auditors.

8. **Other matters of interest for charities**

- 8.1 Fraud– the Charity Commission continue to emphasise the need for charities to be aware of the risks of fraud and to ensure that they have taken steps to minimise the risk of fraud both within the charity and from outside it. This message has been reemphasised during the Covid-19 crisis.
- 8.2 Cybercrime - Given remote working in many areas, of key importance is the possibility of on-line or cybercrime and all organisations should take steps to ensure they have safeguarded their systems and data. The National Cyber Security Centre has a guide specifically for small charities to help them assess and improve their security which can be found using the link below;

<https://www.ncsc.gov.uk/collection/charity>

The purpose of the audit was to enable us to express an opinion on the financial statements.

The audit included consideration of internal control relevant to the preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control.

The matters attached are limited to those deficiencies that the auditors have identified during the audit and that the auditors have concluded are of sufficient importance to merit being reported to those charged with governance.

If we can be of any further assistance or you would like to discuss the matters raised with us, please contact Mark Partridge.

Yours faithfully

Mark Partridge FCA

Director

### **VAT – claim for input vat on capital/refurbishments costs**

As discussed, we continue to have concerns about the 100% recovery of input vat on the refurbishment works. We have been unable to reach a definitive conclusion as to whether the partial exemption calculation would apply to this expenditure, and acknowledge that the expenditure could be deemed a direct input in relation to both 0% and standard rated income.

As we are unable at this point to quantify with any certainty what might be overclaimed, if indeed there is any, we have not made any adjustments to the accounts, nor disclosed any uncertainty in the notes to the accounts.

We have recommended that this initial input vat claim is reviewed before any further works are carried out and an expert opinion obtained to support the 100% claim for this work, and what might apply to any future works.

### **Audit trail documentation**

We were advised the boarding booking forms for that year have been shredded and we are therefore unable to complete our testing on the completeness of this income. The amount does not appear unreasonable or out of line with comparative figures and we have concluded that it is unlikely that there is a material misstatement.

However, this does raise the issue of staff awareness both of the necessity of retaining adequate records for the purpose of the audit, and the impact of GDPR in respect of managing of personal information and how this should be managed.

### **Stock figures**

The initial figures provided do not include all “stock” held for resale at the year end including live animals such as reptiles. Care should be taken to ensure that all stock held at the year end is accounted for, particularly with the expansion of the number of shops.

In light of the omission, we recommend that formal stock takes should be undertaken at a minimum at the year end, but potentially more often i.e quarterly or every six months.

We would intend to attend several locations for stock takes at the end of next year.

### **Year-end adjustments**

Some material adjustments were made for prepayments after we raised queries on several figures. Year end adjustments can have a significant impact on the annual financial statements and both prepayments and accruals should be carefully reviewed prior to providing final figures for audit.

### **Gift aid Small Donations Scheme**

We note that you have claimed GASDS on some monthly recurring donations which are received via standing order direct to the bank accounts. We have some concerns as to whether these are valid amounts to include under this heading as these are not cash/card one-off donations by individuals that are not documented or identified.

We would recommend that in future any recurring standing orders for donations should be treated as normal gift aid donations and a declaration obtained from the donor allowing gift aid tax to be reclaimed in the normal way and not under GASDS

### **Additional ways in which QB can be used to improve audit trail. – update from 2021.**

We continue to recommend various ways in which the application of QB can be improved to enhance reporting and the audit trail, which will in turn enable the audit to proceed more smoothly– these include

- Uploading/scanning of purchase invoices to QB to evidence expenditure and subsequent upload of approval documentation
- Connecting QB with bank feed to automatically update transactions

Consideration might be given in due course to the use of a digital authorisation system such as Approval Max, although other systems are available.

### **Land Registry – titles may need to be updated – update from 2021**

We note that the charity has already taken steps to address this issue with the incorporation of the trustee body. However, our land registry checks showed one title still in the names of individual trustees, and a review of the new shop leases shows that some of these documents are in the “old” charity name before the merger and may need to be updated at some point.

### **Audit trail for changes in salaries – update from 2021**

Although we did manage to trace contractual entitlements for the majority of our sample of employees, we were unable to obtain clear definitive evidence in the form of formal documentation for 3 out of our sample of 18. We cannot therefore provide absolute assurance to the trustees that salaries are all in accordance with the contractual entitlement.

The audit trail must be improved by ensuring that any change in contracts is evidenced by a formal document advising of the new salary rate and date of change. This documentation should be retained in the personnel file whether in digital form or hard copy.

### **Treasury Management – update on 2021**

We note that although considerable sums continue to be held in a number of single accounts the significant funds reserve is held in Insignis which spreads the risk over up to 13 different financial institutions. This does provide a safety net, although we notes that at the year end most balances were £100k or more which is in excess of the £85k bank guarantee.

### **VAT - Update from 2021**

QB continues to have a £2.5k additional amount in the debtor balance that does not appear to be recoverable and should be written off.

### **Retail sales recording**

Our detailed testing of retail sales recording identified recurring discrepancies between the Z till report and the weekly shop takings. We would comment as follows;

- The majority of the discrepancies were addressed and clarified on the takings sheet and appear to be mainly due to human error.
- One week tested in July 2022 was incorrectly completed and no till receipt was provided to verify the takings
- Output vat was correctly accounted for on a sample of new goods sales tested

### **Other Minor issues from 2021– we would remind you to ensure that**

- Payinslip numbers should be recorded on the summary sheets so that cash lodgements can be more easily traced – **we note that this now appears to be happening in most cases**
- It might also useful for a transaction number from QB to be noted on the summary sheet for cash expenses paid out. Again although these are quite low, the audit trail is not present
- Early summary sheets also included a section showing the analysis between cash, cheques and card amounts – we recommend reinstatement of this analysis, as the till receipts fade considerably over time and the breakdown will be lost
- Sign off of income summaries should be two signatories if possible

**RSPCA Brighton & The Heart of Sussex**

England & Wales - Charity number 206630

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# Accounts

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# RSPCA Sussex Brighton & East Grinstead Branch

Registered Charity No. 206630



## Annual Report 2021

# BRANCH MAP



 RSPCA Sussex, Brighton & East Grinstead Branch District

# USEFUL CONTACT DETAILS

Branch Address	Braypool Lane, Patcham. Brighton, BN1 8ZH. (Tel: 01273 554218)
Branch Manager	Jenny Eden
RSPCA Branch Support Specialist (National Society)	Sarah Piggott
Chief RSPCA Inspector (Sussex)	Patrick Hamby



**Need to report cruelty  
or an animal in distress?**

**Call 0300 1234 999**

**Or report online:  
[rspca.org.uk/report](https://rspca.org.uk/report)**



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# 1. BRANCH REFERENCE AND ADMINISTRATION DETAILS

<b>Charity Name:</b>	Royal Society for the Prevention of Cruelty to Animals Sussex, Brighton and East Grinstead Branch
<b>Working Name:</b>	RSPCA Sussex, Brighton and East Grinstead Branch
<b>Charity Number:</b>	206630
<b>Principal Office:</b>	RSPCA Animal Shelter and Kennels Braypool Lane, Patcham Brighton, BN1 8ZH

## Trustees:

Doug Taylor (Chair)  
Jeanette Brazier (Secretary)  
Rob Langridge (Treasurer)  
Sarah Bilby  
Ann Bolton  
Anne Bond  
Sarah Emms  
Rachel Gales  
Helen Lilley (Resigned 31/12/21)  
Claire Goddard (Resigned 22/05/21)  
Caroline Freeman (Resigned 13/04/21)

## Principal Bankers:

Lloyds Bank  
55 Preston Circus  
Brighton  
BN1 4LQ

## Independent Auditors:

Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton

**Branch Manager:** Jenny Eden



## 2021 BRANCH ACTIVITY SNAPSHOT

### BETTER BY THE DOZEN - A HUSKY'S TAIL

**A dozen husky puppies provided seasonal cuteness when they all arrived from one home just before Christmas. Their previous owner had been unable to cope with all the pups along with their mums and dads in the same house. The branch launched an appeal to find homes fast for the 12 ten week old pups, who all quickly learned to bark and howl in unison in kennels!**

## 2. INTRODUCTION FROM OUR CHAIR

My report this year highlights some of the successes of the Sussex Brighton & East Grinstead Branch of the RSPCA during 2021 and news of exciting plans for the future.

Animal Welfare is at the heart of everything we do at the Brighton Animal Shelter and our successes would not have been achieved without the hard work and dedication of the staff and volunteers. Our thanks must also go to Chief Inspector Patrick Hamby and his Inspectorate Team for the amazing work they do.

Jenny Wells our former Branch Manager and latterly Operations Manager decided to retire in 2021 after many years of good service to the RSPCA in general and to our Branch in particular. The Branch Manager's position has now been filled by Jenny Eden who with her vast experience of the RSPCA and animal welfare has made great strides in achieving the standards of the changing regulations of the Charity Commission and the RSPCA National Society.

We now have our Dog Behaviourist Jade, and our Animal Welfare Officer Izzie on the staff within the Branch and they are both proving to be invaluable, especially during these post pandemic times.

The refurbishment of the Branch Reception Area and Offices at Patcham is due to be completed before our AGM in June. Fortunately, the building work has been carried out with little disruption for the animals in our care but the staff have had to work with a lack of office and reception space. Our grateful thanks go to them for their patience and understanding.

Looking forward to the future, I am pleased to report that plans are well underway to upgrade the shelter kennelling and phase one could, potentially, be started as soon as August 2022. We are also in the process of opening our first Charity Shop and it is expected to be up and running by the end of June.

My thanks go to my fellow Trustees for their guidance and the many hours of unpaid work they do for the RSPCA and for the Branch at Brighton. In conclusion, this has been a very successful year for animal welfare in our area with a positive outlook for 2022 and beyond.

*Doug Taylor*  
Chair



### 2021 BRANCH ACTIVITY SNAPSHOT

#### A BOOST FOR BOO

**Boo came in as a stray cat who we helped neighbours to trap. They had been feeding him but he was looking increasingly ill with obvious problems with one of his eyes. With major trust issues humane trapping was the only option. When Boo arrived at the vet his eye problem was worse than anyone thought - he needed the eye removed. He had a large lump on his back that also needed to be removed, he had problems with his teeth and he wasn't neutered. It took two major surgeries to solve his problems and weeks of recovery before he could finally go home. One of the people who had been feeding him offered to give him a permanent home and he has now gone from a scared, sick stray to a much loved lap cat.**

# 3. INSIGHT FROM OUR BRANCH MANAGER

These are exciting times as we grow, develop and future proof the Branch to respond to the animal welfare needs we are now seeing.

Central to the principle of our plans is providing the very best care we can to animals in need throughout our Branch area. That may mean improving facilities at the shelter and bringing in expertise and training for our staff to help the increasingly complex animals that are coming into our care. Or it may mean reaching out into the community to boost our presence in the branch area to reach the animals who need it most, where they need it through our new animal welfare officer or our neutering schemes.

Our reptile rescue continues to be an essential resource for both the Branch area and the RSPCA nationally, working to care for around 150 exotics at any one time but also promoting the messages of good reptile husbandry and responsible ownership. Their knowledge and expertise is impressive and in an evolving field of animal welfare is crucial and unique.

We are working with the Inspectorate, neighbouring branches and other animal care organisations to create a strong supportive network to further animal welfare. And we want people to know about what we do so we are working through the media and social media to reach as broad a cross section of the public as possible.

Moving forward we want to provide great shelter facilities to best address the needs of the animals while they are with us, when they are at their most vulnerable, while at the same time working to ensure they find the right forever home and supporting their adopter to ensure it is a home for life. With animal welfare knowledge constantly evolving that means taking the best that is out there, innovating and building facilities we can know will make animals' lives better.

We are also working to boost our fundraising presence both through shops and fundraising activity to reach more of our supporters and create a sustainable long term future for the branch.

While there is lots to do, and this is a marathon not a sprint, seeing animals that pass through our care rescued often from heart breaking situations, rehabilitated and rehomed provides the motivation the Branch team needs to keep going. None of this could happen without our dedicated team of staff and volunteers who never hesitate to go that little bit further for animal welfare and I am proud of what they achieve on a daily basis.

*Jenny Eden*  
Branch Manager



## 2021 BRANCH ACTIVITY SNAPSHOT

### REPTILE REHOMING

**When reptile neglect cases arise they often involve multiple animals and so the branch took in 135 leopard geckos from a reptile warehouse after the inspectors closed it down. Many of them were too sick to survive but the branch ended up with more than 60 geckos for rehoming, Finding the right homes for the creatures that often suffer because they are seen as "easy" starter pets has been hard. But the branch is still working to find forever homes with the right conditions to give them long and healthy lives.**

# 4. STRUCTURE, GOVERNANCE AND MANAGEMENT

The RSPCA Sussex, Brighton and East Grinstead Branch is constituted as a charitable unincorporated association and a branch of the Royal Society for the Prevention of Cruelty to Animals. The Society was incorporated by the Royal Society for the Prevention of Cruelty to Animals Act 1932 (as amended) and is governed by that Act and by the rules of the Society. These rules accord with rule XI of the Society's rules and are approved by the Council. The branch is governed by RSPCA Branch Model Rules revised February 2009. The relationship between the Society and the Branch is regulated by these rules, the Society's rules and the RSPCA Acts. The Branch is required to manage its own affairs and may not pledge the credit of the Society or the Council. We are bound by the Society's rules and in case of any conflict between these rules and the Society's rules, the Society's rules prevail.

## Risk Management

The major risks are assessed annually by the trustees, taking into consideration factors, external risks and the effects of legislation. The three major risks identified are: Lack of Branch Capacity to Deliver Services, Loss of Boarding Licence and Lack of Clear Strategy. The systems and procedures in place to mitigate these risks including staff and volunteer training programmes, effective governance and continual assessment of risks with appropriate action being taken when they are identified.

## Organisational Structure

We recruit trustees with the object of establishing a balanced Board that brings all the necessary skills and commitment to the management and policy making of the Branch. The Board consists of at least seven and not more than fourteen and is elected at the AGM. The Board elects its officers at the first meeting and meets at least six times a year.

## Connected Parties

The charity is a local branch of the Royal Society for the Prevention of Cruelty to Animals (Charity number 219099) a national charity, which acts as an umbrella organisation. The amounts due to the main body of the RSPCA in 2021 was £6,064, based on the reserves of the previous year. The charity works autonomously, but within the rules and policies set out by the main body. The Animal Shelter run by the charity is licensed annually by the RSPCA.

## Key Management Remuneration

The trustees consider the Board of Trustees, the Centre Manager and the Heads of Departments as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the Branch on a day to day basis. All trustees give of their time freely and no trustee remuneration was paid in the year. Details of trustees' expenses and related party transactions are disclosed in the notes of the accounts. Trustees are required to disclose all relevant interests and register them with the board in accordance with the charity's policy. The pay of the Shelter Manager and heads of department is reviewed annually by the Treasurer and Chair and when appropriate increased taking into account inflation, average salaries in the area and salaries of other similar sized charities to ensure that the remuneration set is fair and not out of line with that generally paid for similar roles.

## 5. OBJECTIVES AND ACTIVITIES

The objective of the Branch is to promote the work and objectives of the National Society within the Branch area of Sussex, Brighton and East Grinstead, namely to use all lawful means to prevent or suppress cruelty to animals, promote kindness and to alleviate the suffering of animals. The trustees' objectives for the year are shaped by these strategic aims, with a view to obtaining income to be used for the benefit of animal welfare in the area by raising funds through fundraising, offering private boarding facilities, retail sales of both new and donated goods and maintaining the value of the Charity's investments. The main activities of the Charity during the year were the operation of the Patcham Animal Shelter and the rehoming of unwanted animals. These also included the provision of veterinary care, microchipping, retraining, neutering and inoculations.

Public benefit Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. The legislation and the Animal Welfare Act indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. While this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment. The Branch's animal welfare work, although local in nature, benefits the society at large and also aims to help people in need with the care of their animals. The next section of this report highlights the Branch's main activities and demonstrates the benefit provided to the public. All our charitable activities, as described in more detail in the following pages of the Report, focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for public benefit. The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in the planning of future activities. The Branch activities during the year constitute clear benefit to the public: The Branch gives priority to those animals with a genuine welfare need as identified by members of the RSPCA Inspectorate. Such animals may be the subject of an ongoing legal case or may have been removed and signed over to the RSPCA with the consent of an owner unable to meet the animal's welfare needs. The Branch takes in local animals for rehoming whose owners, through bereavement, disability, age, marriage break-up or other reasons, are no longer able to keep them. These animals are subject to appropriate veterinary treatment and rehabilitation under the direction of the Branch's animal care staff. Animals signed over to us are then rehomed. Prior to rehoming all animals are neutered and microchipped. In particular, we promote the neutering of animals and the rehoming of unwanted animals in our area and where there is an urgent need in other RSPCA Branch areas. The Branch runs a low cost voucher scheme to support local people on qualifying benefits with the financial costs of neutering their animals who might otherwise not have them neutered. Also, when we identify a need we offer subsidised or free neutering for specific animals or breeds of animals sometimes in specific local areas with a long term view of reducing unwanted animals. The Branch provides free animal care advice to members of the public. The Branch has a first aid and holding unit for injured wildlife and where appropriate cares for them until they are able to be released back into their natural habitat. The Branch co-operate with the Police and Brighton and Hove City Council on animal related problems. The Branch provides speakers at local schools, companies, youth meetings and organised events with a view to educating and spreading the message of animal welfare. Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary to the main charitable aim of our Branch which is to reduce animal suffering. Our policy to charge a reasonable adoption fee for animals aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of the animals and, therefore, would fall outside our objects to rehome to those who could not afford them. Volunteers We provide volunteering opportunities for those who wish to support our work including trusteeship, home visiting, animal care, dog walking, fundraising and working in our reception, gardening, helping with general repairs and maintenance of our site. This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding. The precise value of volunteers' time is hard to quantify as they each do different amounts of time and some away from the Shelter, some casually and some on a regular basis. However it is envisaged that this equates to an average of 400 hours a week. We are always very grateful for the amazing support we receive from our army of volunteers. Our Branch would not be able to function as it does without them.

# 6. ACHIEVEMENTS AND PERFORMANCE

## 2021 BRANCH ACTIVITY IN NUMBERS

161 Dogs Rehomed

43 Wildlife Taken In

39 Rabbits Rehomed

Many Reptiles Rehomed

277 Animals Neutered

123 Cats Rehomed

£82,000 of support given to other Branches and Animal Welfare Organisations

1 New Branch Manager

£85,000 raised through fundraising

£250,000 Branch Building Renovation Project Initiated

Multiple Media Coverage

1 Branch Animal Behaviourist Recruited

7 Fun Days / Fares

In 2021 our branch took in the most animals in the South East region (nearly 4 times as many as the 2<sup>nd</sup> highest intake in the region!)

In 2021 the branch facilitated neutering for the largest number of publicly owned animals in the South East region



## 2021 BRANCH ACTIVITY SNAPSHOT

### PUP RESCUE

When police arrived on an industrial site in Eastbourne the last thing they expected to find in a normal family sized caravan was 36 assorted puppies crammed inside. All of the pups had to be taken into care immediately and sadly some were so weak they didn't make it. The Branch immediately swung into action providing kennels for more than 20 of the sick Labrador pups. Working with the police, all the pups went into care with fosterers across Sussex, most of whom went on to adopt them. The case against the people who kept the pups in such appalling conditions is still on going.

## 7. FINANCIAL REVIEW

2021 again saw fundraising activities and the generation of fundraising income suppressed by the impact of Covid-19 and this has now had an impact for the last two years. We were however very fortunate to have been bequeathed nearly £773,000 in legacies in 2021. This money assists greatly in maintaining our strong financial position and as a result we were able to fund the branch activities without calling on reserves, and also make donations to other branches and animal welfare organisations who were in more difficult financial situations. The residual surplus realized will assist in funding the proposed upgrades to the Patcham site over the next few years. Income is derived from private boarding of animals, shop sales, fees from people who re-home animals, legacies, donations, grants and subscriptions plus investment income. It is always anticipated when we budget that our expenditure will exceed our income. However, this is usually mitigated by fundraising and legacies, which cannot be budgeted for.

- Incoming resources for the year were £1,009,806 compared to £504,396 in 2020. This was mainly due to greater income from legacies, which, as indicated above, we can never predict or budget for. During 2021 legacies totalled £772,922 compared to £272,888 in 2020 which on reflection shows what an exceptional year for these generous contributions.

- Expenditure levels increased by £166,246 to £864,481 in 2021 compared to £698,235 in 2020. Lower levels of activity due to the pandemic contributed to a reduction in costs. The expenditure figures include £78,943 of contributions that we made to other RSPCA branches and animal welfare causes.

- Overall, this resulted in a surplus of £145,325 for the year compared to a £193,839 deficit in 2020.

The level of reserves is reviewed regularly by the Committee. The Committee considers that reserves (unrestricted funds not invested in fixed assets), should total the equivalent of one years running costs of the Branch. It is felt prudent to maintain free reserves at this level as the charity relies heavily on donations and legacies, both of which can fluctuate significantly from year to year and cannot be predicted with any accuracy. The total reserves (not represented by fixed assets) at 31 December 2021 were £2,921,594 with no restricted funds and £2,062,050 of designated funds leaving £859,544 of unrestricted funds. The trustees are aware that this currently exceeds our policy however further capital expenditure is expected in the medium term which should create more alignment here.

*Rob Langridge*  
Branch Treasurer



### 2021 BRANCH ACTIVITY SNAPSHOT

## PETER JAMES

**In 2021 we welcomed a new Patron to our branch, the best selling author Peter James. Peter and his wife Lara have strong connections with the Brighton community and are avid animal lovers and have owned an array of more than 70 pets. Peter also had two snakes, that were housed at our branch, named after him to celebrate the release of his new book.**

## 8. PLANS FOR THE FUTURE

We have some exciting plans in the pipeline for the branch that are designed to open up new streams and enhance our facilities infrastructure and services we provide to the community. These include:

- **A NEW RETAIL STRATEGY**

Up until now the branch has had no retail outlet in it's area, outside of the Patcham site. However, the trustees have now approved a new retail site strategy to reach out to wider parts of the district we cover to raise money for the branch and also raise awareness of the work we do. At time of writing we have just acquired our first shop in Haywards Heath which should be open in June.

- **A NEW ANIMAL WELFARE OFFICER**

In 2021 a need was identified for a dedicated Animal Welfare Officer to be employed by the branch and work within our region and recruitment was approved by the Trustees. We are please to report that we identified a suitable candidate for the role and Izzie Branscombe is now on board in 2022 and reaching out within the branch community.

- **BUILDING IMPROVEMENTS**

In 2022 and beyond enhancements are planned to improve the branch reception, offices and animal facilities (see activity caption below)

- **MERGER WITH SUSSEX NORTH**

Benefits have been identified in forming a merger with our neighbouring branch Sussex North and discussions are at an advanced stage as the time of writing this report. Synergies generated from such a merger would have a positive impact on the running of both branches and the community that they support.



### 2021 BRANCH ACTIVITY SNAPSHOT

## BUILDING RENOVATION WORKS

**2021 was also the year that long overdue structure improvements to the branch were approved and initiated. The first phase of the works was focused on the main office block and great progress has been made at the time of writing this report. Branch reception staff have had to endure working from a portacabin while the work has been carried out but all staff can now look forward to a smarter and more spacious working environment in the very near future. In conjunction with this several options have been explored and accessed in relation to the upgrade of the animal accommodation at the Branch and it is hoped that this multi-year work will be initiated in 2022.**

# 9. HOW YOU CAN HELP

At RSPCA Sussex Brighton and East Grinstead Branch we work to make every penny count. All the money we raise goes to help local animals either in our animal centre or in the community. The more money we raise the more animals we can help. We are really grateful for all the support we get. If you would like to help us you could:

\*Donate animal food, blankets, towels and newspapers to our shelter

\* For one off or regular donations go to our [online page](#)

\* Call us on [01273 554218](tel:01273554218) (10:30 till 16:00 Tuesday – Sunday) and we can then take your details and how much you wish to donate.

\* By Post – Please send a cheque (made payable to RSPCA): RSPCA, Braypool Lane, London Road, Patcham, Brighton, East Sussex, BN1 8ZH.

\* When You Shop Online. Did you know you can raise money for us when you shop online and it doesn't cost you a penny? Simply click through "easyfundraising" and it won't cost you a penny to help us.

\* Leave A Legacy – Your gift could make a real difference to local animal welfare if you would remember us in your Will – please specify RSPCA Brighton Animal Shelter, registered charity number 206630, as the beneficiary.

- Follow us on Facebook, Twitter and Instagram and share our posts, especially of animals needing homes

\* Donate or volunteer at our new charity shop at 102 South Road Haywards Heath.



## 2021 BRANCH ACTIVITY SNAPSHOT

### OPIE'S BUCKET LIST

**Opie and his bucket list became an instant media sensation as the Branch appealed for help for his on going care. Opie was one of the pups from the caravan in Eastbourne, but unlike the other pups, he had a rare congenital heart problem that will lead to his life being limited. His fosterer, RSPCA Animal Rescue Officer Julie Parsons, set about filling his little life with as many experiences as possible, from learning to swim to eating doggy ice cream. Opie featured on TV and in the local press and managed to achieve all the things on his bucket list and more. With on-going support from vets, to date on writing this, he is still going strong and heading for his first birthday.**

# 10. INSPECTORATE REPORT

Once again 2021 proved to be another difficult year. Covid 19 has continued to play a very disruptive role in all of our daily lives. We survived multiple lockdowns and movement restrictions throughout the year with the mutation of Covid -19 to include the latest Omicron variant.

During 2021 we picked up three multi-animal cases from two properties and one caravan with over 100 animals being removed. Two cases are still proceeding through the investigation process with assistance from Sussex Police. However, with the hard work and dedication of staff at Leybourne Animal Centre and Brighton Branch's Patcham Animal Centre we were able to rescue these dogs, provide them with the necessary veterinary care and much needed TLC. Eventually all of them were rehomed to new and caring homes. One case involved dealing with 36 puppies and one adult dog in a two berth caravan. This is the extent of puppy farming still occurring however through working with Sussex Police Rural Crime Team as well as local council licensing departments, we are slowly but surely making in-roads in reducing the number of incidents of puppy farming.

We wish to offer our thanks to Sussex Police for their invaluable assistance. Our thanks also goes to East Sussex and West Sussex Fire and Rescue Service for the many occasions that they have helped with rescues of animals that have got themselves trapped or in difficulty and we have needed their equipment and manpower to resolve the situation.

Of course we have not forgotten the RSPCA animal centres that take in our animals, care for them and eventually rehome them. Our sincere thanks to the Branch catteries and kennels that board, care for and rehome our animals, usually at very short notice and at the most inconvenient times, and to the experts who care for our sick and injured wildlife until they have been rehabilitated and are able to be released back into the wild.

I would also like to thank the Regional Board and all the Local Branches for having the trust and confidence in field officers in developing the Inspectorate Welfare Fund for the region. This has been a brilliant tool for officers to really help those who need that bit of support in difficult times. There have been so many incidents where we were able to help senior citizens get their animal to the vet and assist if not pay for the treatment especially in these hard times. The appreciation for our help brings home the reason why we do what we do.

*Patrick Hamby*  
Chief Inspector



## 2021 BRANCH ACTIVITY SNAPSHOT

### PETS BEHAVING PROPERLY

**With increasingly complex animals coming into the branch care the trustees took the decision to employ a full time Behaviour and Welfare Advisor. Jade Spiro came with a high level of qualifications and considerable experience across rescue and the private sector. Her role includes working with the dogs and cats within the centre, developing assessments and behaviour plans to help them have the best chance of happy and fulfilling lives in new homes. But she is also working to support adopters who take on animals with issues and helping the branch staff team boost their own behaviour knowledge to help them work with animals in our care.**

# 11. FUTURE EVENTS

- FUN DAY & DOG SHOW

We have our traditional Fun Day and Dog Show at Braypool Sports Field, Patcham on Sunday 19<sup>th</sup> June. Alongside the Dog Show there will be stalls, games, cakes and refreshments.

- BRIGHTON PRIDE

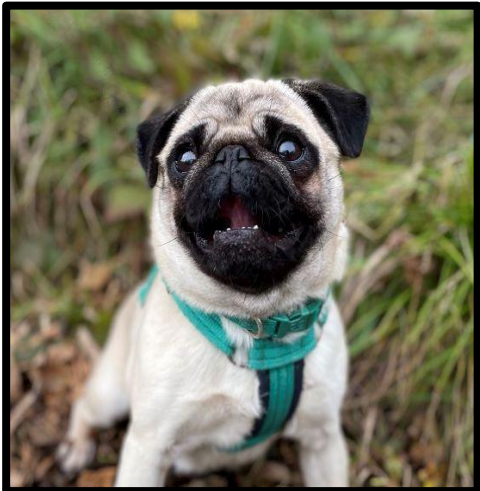
We will be running a stall at the popular Pride weekend at Preston Park, Brighton and will be there on both Saturday 7<sup>th</sup> and Sunday 8<sup>th</sup> August.

- CAROL SINGING AT BRIGHTON STATION

Branch staff, volunteers and trustees expect to be in fine festive voice for the annual carol singing at Brighton Station in December.

We will also be participating at the following events during the summer:

- FULKING FETE & DOG SHOW                      Sunday 24<sup>th</sup> July      Fulking Village
- WORTHING LIONS FESTIVAL                      Saturday 30<sup>th</sup> July      Worthing Seafront
- SMALL DOLE SUMMER SHOW & DOG SHOW                      Saturday 6<sup>th</sup> August      Small Dole Village
- PATCHAM DUCK FARE                      Saturday 26<sup>th</sup> August      Patcham High School



## 2021 BRANCH ACTIVITY SNAPSHOT

### POLLY THE PUG

**Polly came to the branch as a skinny neglect case, struggling to breathe because of her flat face. Like so many brachycephalic dogs that are coming into the branch care, she needed major surgery to lead a normal doggy life. She moved into a foster home to recover but it soon became clear that an even bigger operation to open up her airways was needed. The branch raised money from an appeal and spent almost £5,000 on her treatment which happily was successful. Her foster mum decided to permanently adopt her and Polly is now living a fulfilled life with her pug sister.**

# 12. AND FINALLY..... MANY THANKS TO:

## **OUR WONDERFUL BRANCH TEAM .....**

Head of Dogs - Gina Smith

Deputy Head of Dogs - Lauren Pearce

Head of Cats - Paul Brown

Head of Small Furrles and Wildlife - Hazel Tarrant

Head of Reptiles - Fred Bark

Reception team:

Ruth Riseley

Jesse Payne

Wendy Hayes

Charlie Hide

Andrew Thomas

Marijke Saenen

Grace Tucker

John Perrett

Charlotte Skeet

Michelle Huseyin

Reptile Animal Care Assistants:

Laurie McCoglin

Joe Heathcote Hatcher

Ben Laidlaw

Isaac Webb

Andy Gisby

Behaviourist - Jade Spiro

Bookkeeper - Tori Privett

Animal Welfare Officer - Izzie Branscombe

Shop Manager - Linda McCauley

Branch Manager - Jenny Eden

## **AND SOME OF THE GENEROUS LEGACIES LEFT TO OUR BRANCH FROM.....**

Denis Newman

Sheila Marks

William Barlow

Ronald Silk

Jean Mary Ferrier

Donald Ferrier

Peter Horniblow

REGISTERED CHARITY NUMBER: 206630

**REPORT OF THE TRUSTEES AND**  
**AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**  
**FOR**  
**ROYAL SOCIETY FOR THE PREVENTION OF**  
**CRUELTY TO ANIMALS SUSSEX BRIGHTON**  
**AND EAST GRINSTEAD BRANCH**

Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH**

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FOR THE YEAR ENDED 31 DECEMBER 2021**

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**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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The trustees present their annual report and financial statements of the charity for the year ended 31st 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 charity's trust deed, 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) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objective of the Branch is to promote the work of the National Society within the Branch area of Sussex, Brighton, and East Grinstead. We use all lawful means to prevent or suppress cruelty to animals, promote kindness and to alleviate the suffering of animals.

Our primary role is to support the RSPCA national society inspectorate giving priority to the acceptance of case animals and those signed over for welfare concerns, or unowned sick and injured animals presented to us.

Our four key priority areas relating to the delivery of animal welfare services are:

- Rescue, Rehabilitate and Rehome
- Welfare Neutering
- Welfare Microchipping
- Welfare Treatments

The trustees' objectives for the year are shaped by these strategic aims, with a view to obtaining income to be used for the benefit of animal welfare in the area. We raise funds through legacies and donations, running fund raising events, rehoming fees, offering private boarding facilities, retail sales of both new and donated goods and maintaining the value of the Charity's investments.

The main activities of the Charity during the year were the operation of our animal shelter in Brighton which is used for the rescuing, rehabilitating, and rehoming of animals along with our welfare work.

**Significant activities**

During 2021 the Covid pandemic again forced limitations on how we were able to operate. Despite this the Branch managed to successfully rehome a total of 161 dogs, 123 cats, 39 rabbits and many other animals including reptiles. We also dealt with 43 wildlife cases. Our provision of neutering services has also continued. The specialised Reptile Rescue team at the Branch encountered another busy year with many reptiles being rehomed. We are proud of their achievements which have been made under challenging circumstances, and undoubtedly had an overall beneficial outcome for the animals, reptiles, and their adopters.

During the year we also saw an increase in the need for spaces for animals with more complex behavioural issues. This has continued into 2021 and having previously identified a need for us to have an ongoing specialist trained person on hand to work with these animals, this position has now been filled. Our new animal behaviorist has been active within the branch in helping to get animals to a condition that is suitable for rehoming and also providing post-adoption support where needed.

During 2021 we completed the purchase of a piece of land near the Branch and this securely fenced area is now used by branch staff for dog exercising and training and also adopters who need a safe, quite area to exercise their dogs.

Sadly, fundraising efforts were suppressed due to the pandemic during 2021 but we have however been very fortunate to have been the beneficiary of some very generous legacies, left to the Branch during this period, which has helped us through this tricky period. This will go towards creating a fantastic platform for us to make further enhancements in the overall experience for the animals that we take in going forward.

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**OBJECTIVES AND ACTIVITIES**

**Public benefit**

Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. The legislation and the Animal Welfare Act indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. While this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

The Branch's animal welfare work, although local in nature, benefits the society at large and aims to help people in need with the care of their animals. The next section of this report highlights the Branch's main activities and demonstrates the benefit provided to the public. All our charitable activities, as described in more detail in the following pages of the Report, focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for public benefit.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in the planning of future activities.

The Branch activities during the year constitute clear benefit to the public:

- The Branch gives priority to those animals with a genuine welfare need as identified by members of the RSPCA Inspectorate. Such animals may be the subject of an ongoing legal case or may have been removed and signed over to the RSPCA with the consent of an owner unable to meet the animal's welfare needs.
- The Branch takes in local animals for rehoming whose owners, through bereavement, disability, age, marriage break-up or other reasons, are no longer able to keep them.
- These animals are subject to appropriate veterinary treatment and rehabilitation under the direction of the Branch's animal care staff. Animals signed over to us are then rehomed. Prior to rehoming all animals are neutered and microchipped.
- In particular, we promote the neutering of animals and the rehoming of unwanted animals in our area and where there is an urgent need in other RSPCA Branch areas.
- The Branch runs a low cost voucher scheme to support local people who are struggling financially with the costs of neutering their animals and who might otherwise not have them neutered. Also, when we identify a need we offer subsidised or free neutering for specific animals or breeds of animals sometimes in specific local areas with a long term view of reducing unwanted animals.
- The Branch provides free animal care advice to members of the public.
- The Branch has a first aid and holding unit for injured wildlife and where appropriate cares for them until they can be released back into their natural habitat.
- The Branch co-operate with the Police and Brighton and Hove City Council on animal related problems.
- The Branch provides speakers at local schools, companies, youth meetings and organised events with a view to educating and spreading the message of animal welfare.
- Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary to the main charitable aim of our Branch which is to reduce animal suffering. Our policy to charge a reasonable adoption fee for animals aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of the animals and, therefore, would fall outside our objects to rehome to those who could not afford them.

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**OBJECTIVES AND ACTIVITIES**

**Volunteers**

We provide volunteering opportunities for those who wish to support our work including trusteeship, home visiting, animal care, dog walking, fundraising, working in our reception, gardening, helping with general repairs and maintenance of our site. This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding.

The precise value of volunteers' time is hard to quantify as they each do different amounts of time and some away from the Shelter, some casually and some on a regular basis. However, it is envisaged that this equates to an average of 400 hours a week.

We are always very grateful for the amazing support we receive from our army of volunteers. Our Branch would not be able to function as it does without them.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

My report this year highlights some of the successes of the Sussex Brighton & East Grinstead Branch of the RSPCA during 2021 and news of exciting plans for the future.

Animal Welfare is at the heart of everything we do at the Brighton Animal Shelter and our successes would not have been achieved without the hard work and dedication of the staff and volunteers. Our thanks must also go to Chief Inspector Patrick Hamby and his Inspectorate Team for the amazing work they do.

Jenny Wells our former Branch Manager and latterly Operations Manager decided to retire in 2021 after many years of good service to the RSPCA in general and to our Branch in particular. The Branch Manager's position has now been filled by Jenny Eden who with her vast experience of the RSPCA and animal welfare has made great strides in achieving the standards of the changing regulations of the Charity Commission and the RSPCA National Society.

We now have our Dog Behaviourist Jade, and our Animal Welfare Officer Issy on the staff within the Branch and they are both proving to be invaluable, especially during these post pandemic times.

The refurbishment of the Branch Reception Area and Offices at Patcham is due to be completed before our AGM in June. Fortunately, the building work has been carried out with little disruption for the animals in our care but the staff have had to work with a lack of office and reception space. Our grateful thanks go to them for their patience and understanding.

Looking forward to the future, I am pleased to report that plans are well underway to upgrade the shelter kenneling and phase one could, potentially, be started as soon as August 2022. We are also in the process of opening our first Charity Shop and it is expected to be up and running by the end of June.

My thanks go to my fellow Trustees for their guidance and the many hours of unpaid work they do for the RSPCA and for the Branch at Brighton. In conclusion, this has been a very successful year for animal welfare in our area with a positive outlook for 2022 and beyond.

Doug Taylor  
Chairman

**Fundraising activities**

Despite the restrictions in place, as a result of Covid, during 2021 we were able to hold a Summer Fun Day, Autumn Fare and participate in the Patcham Duck Fare. Benefit from these events was still limited however due to the caution observed by the general public at the time in attending these types of event. Further improvements have also been made to simplify the process for making on-line donations and the claiming of gift-aid relief where applicable.

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**ACHIEVEMENT AND PERFORMANCE**

**Investment performance**

Investments during the year were placed on deposit with major banks and met with our objectives to invest our money for a fixed term with a very low risk to capital. With rates remaining mainly unchanged during 2021 the return on investments was relatively low and £1,115 interest was earned during the year.

We have continued to use a recognised deposit scheme that enables access to a wide range of financial institutions and the standard market products they provide. The scheme provides a one-stop shop approach reducing the administration that is needed. We also benefit from preferential rates that are available and reduce our risk by spreading our investments over a wider range of suppliers.

**Covid-19**

The most significant external risk that the Branch has had to manage during 2021 is the Coronavirus pandemic impacting the health and safety of the staff and the Branch's ability to fulfil its charitable objectives. The pandemic has required major changes to the Branch's priorities and everyday ways of working.

The external focus on Coronavirus did result in a loss of focus on some aspects of our workplan and has impacted future funding. Government guidance was been monitored and followed and working plans were used including prioritisation of employee health and wellbeing. It is now hoped however, that the greatest impact of the pandemic has now passed and during 2022 we have been able to resume a more normal service, in line with the pre-pandemic operation.

The increase for animals in 2020 has levelled during 2021 and as a result there has now been an increase in the numbers of animals being taken in at the shelter and this is not expected to drop in the immediate future. With aspects of life returning to a pre-pandemic state notably the greater numbers of people now commuting back to work, there is possibility that animals may be given up pet owners realise that they have insufficient time to care for the animals they took on during lockdown.

The pandemic and recent inflationary rises have also brought financial hardship to many people, so we are receiving fewer donations and more requests for financial assistance. Our Branch is also supporting the local food banks with a supply of animal food to help the families who have fallen on hard times.

Covid-19 also prevented the trustees from meeting face to face, so all committee meetings were held electronically using technological innovations to ensure we continue to fulfil our charitable obligations.

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**FINANCIAL REVIEW**

**Financial position**

2021 again saw fundraising activities and the generation of fundraising income suppressed by the impact of Covid-19 and this has now had an impact for the last two years. We were however very fortunate to have been bequeathed nearly £773,000 in legacies in 2021. This money assists greatly in maintaining our strong financial position and as a result we were able to fund the branch activities without calling on reserves, and also make donations to other branches and animal welfare organisations who were in more difficult financial situations. The residual surplus realized will assist in funding the proposed upgrades to the Patcham site over the next few years. Income is derived from private boarding of animals, shop sales, fees from people who re-home animals, legacies, donations, grants and subscriptions plus investment income. It is always anticipated when we budget that our expenditure will exceed our income. However, this is usually mitigated by fundraising and legacies, which cannot be budgeted for.

- Incoming resources for the year were £1,009,806 compared to £504,396 in 2020. This was mainly due to greater income from legacies, which, as indicated above, we can never predict or budget for. During 2021 legacies totalled £772,922 compared to £272,888 in 2020 which on reflection shows what an exceptional year for these generous contributions.

- Expenditure levels increased by £166,246 to £864,481 in 2021 compared to £698,235 in 2020. Lower levels of activity due to the pandemic contributed to a reduction in costs. The expenditure figures include £78,943 of contributions that we made to other RSPCA branches and animal welfare causes.

- Overall, this resulted in a surplus of £145,325 for the year compared to a £193,839 deficit in 2020.

**Reserves Policy**

The level of reserves is reviewed regularly by the Committee. The Committee considers that reserves (unrestricted funds not invested in fixed assets), should total the equivalent of one years running costs of the Branch. It is felt prudent to maintain free reserves at this level as the charity relies heavily on donations and legacies, both of which can fluctuate significantly from year to year and cannot be predicted with any accuracy. The total reserves (not represented by fixed assets) at 31 December 2021 were £2,921,594 with no restricted funds and £2,062,050 of designated funds leaving £859,544 of unrestricted funds. The trustees are aware that this currently exceeds our policy however further capital expenditure is expected in the medium term which should create more alignment here.

**FUTURE PLANS**

The trustees are aware of improvements that are needed in the Branch estate and shelter and are currently pursuing one option that has been identified having considered various others which were found to be unviable. A full feasibility survey is being initiated on work that will enhance our existing site, It is envisaged that the improvements will be carried out in stages to enable the shelter to remain open in some capacity while the work is carried out. This work, when undertaken, will be designed to provide the Branch with the facilities that will not only suit present needs but also be forward looking to ensure the longer term requirements from our strategy are catered for.

In 2021, the Trustees approved a retail plan that was proposed. The first stage of this will be a shop opening in Haywards Heath with further shops being considered six months on, taking the performance of the Haywards Heath shop into account.

Another significant event in 2021 was the start of discussions with the Sussex North Branch with a view to potentially forming a merger. These initial talks have developed and at writing this report there is likelihood that the two branches will merge before the end of 2022.

As well as the recruitment of a dedicated Animal Behaviorist in 2021, the branch also put in place plans to recruit an Animal Welfare Officer. This new appointment was made in early 2021 and the Animal Welfare Officer has already been able to reach out to a large part of the branch community area.

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The RSPCA Sussex, Brighton and East Grinstead Branch is constituted as a charitable unincorporated association and a branch of the Royal Society for the Prevention of Cruelty to Animals. The Society was incorporated by the Royal Society for the Prevention of Cruelty to Animals Act 1932 (as amended) and is governed by that Act and by the rules of the Society. These rules accord with rule XI of the Society's rules and are approved by the Council. The branch is governed by RSPCA Branch Model Rules revised February 2009.

The relationship between the Society and the Branch is regulated by these rules, the Society's rules and the RSPCA Acts.

The Branch is required to manage its own affairs and may not pledge the credit of the Society or the Council.

We are bound by the Society's rules and in case of any conflict between these rules and the Society's rules, the Society's rules prevail.

**Recruitment and appointment of new trustees**

We recruit trustees with the object of establishing a balanced Board that brings all the necessary skills and commitment to the management and policy making of the Branch.

We appointed several new trustees during 2020 and into early 2021, in part to replace those who have stood down and this has widened the skills matrix of the Branch's Trustee Board. All prospective trustees were invited to join the programme of trustee education so they would be fully aware of what is expected of them and their responsibilities. This is carried out by our Branch Partnership Manager. Prospective trustees were then invited to guest at a minimum of three committee meetings and to take part in discussions and projects so they could get to know and understand the role before they committed to it.

**Organisational structure**

The Board consists of at least seven and not more than fourteen trustees and is elected at the Annual General Meeting. The Board elects its officers at the first meeting and meets at least six times a year, although throughout the pandemic we have been meeting monthly. Trustees listed in this document held office during the previous year unless stated otherwise.

The Board now delegates the day-to-day running of the Animal Shelter to the newly appointed Branch Manager who started in early 2021. The Branch Manager is helping us review all areas of governance, policies, and processes. This includes Risk Assessment, Health and Safety and Employment Regulations.

**Key management remuneration**

The trustees consider the Board of Trustees, the Branch Manager, the Operations Manager and the Heads of Departments to be the key management personnel of the charity in charge of directing and controlling the charity and running and operating the Branch on a day to day basis.

All trustees give their time freely and no trustee remuneration was paid in the year. Details of trustees' expenses and related party transactions are disclosed in the notes of the accounts.

Trustees are required to disclose all relevant interests and register them with the board in accordance with the charity's policy.

The pay of the Branch and Operations Manager along with the heads of department is reviewed annually by the Treasurer and Chair and when appropriate increased taking into consideration inflation, average salaries in the area and salaries of other similar sized charities to ensure that the remuneration set is fair and not out of line with that generally paid for similar roles.

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Connected parties**

The charity is a local branch of the Royal Society for the Prevention of Cruelty to Animals (Charity number 219099) a national charity, which acts as an umbrella organisation.

The charity works autonomously, but within the rules and policies set out by the main body.

The amounts due to the main body of the RSPCA in 2021 was £6,064 (2020; £6,064) based on the reserves of the previous year.

The Animal Shelter run by the charity is licensed annually by the RSPCA.

**Risk management**

The Board has carried out a review of the major risks to which the Branch is exposed and considers that systems are in place to mitigate the risks. The major risks are assessed annually by the trustees, taking into consideration factors, external risks and the effects of legislation.

The major risks identified are:

- Lack of Branch Capacity to Deliver Services
- Loss of Boarding License
- Lack of Clear Strategy
- Not Having Clear Policies and Procedures
- Non-Core Charitable Income Exceeding HMRC Limit
- IT Problems

The systems and procedures in place to mitigate these risks include staff and volunteer training programmes, effective governance, and continual assessment of risks with appropriate action being taken when they are identified.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

206630

**Principal address**

RSPCA Animal Shelter and Kennels  
Braypool Lane  
Patcham  
Brighton  
East Sussex  
BN1 8ZH

**Trustees**

D Taylor - Chair  
Mrs H Lilley - Vice Chair (resigned 31/12/2021)  
Mrs J Brazier - Secretary  
Mrs R A Bond (resigned 28/2/2022)  
Mrs A Bolton  
Ms C Freeman (resigned 13/4/2021)  
R Langridge - Treasurer  
Mrs S Emms  
Mrs S Bilby  
Mrs C Goddard (resigned 22/5/2021)  
Mrs R Gales (appointed 9/3/2021)

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Auditors**

Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

**Branch manager**

Mrs J Eden

**Bankers**

Lloyds TSB Bank PLC  
55 Preston Circus  
Brighton  
BN1 4LQ

Bank of Scotland PLC  
Pentland House  
8 Lochside Avenue  
Edinburgh  
EH12 9DJ

Barclays Bank PLC  
1 Church Road  
Burgess Hill  
West Sussex  
RH15 9BD

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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 business.

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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.

Approved by order of the board of trustees on .....*24/06/22*..... and signed on its behalf by:

..........  
D Taylor - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH**

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**Opinion**

We have audited the financial statements of Royal Society For The Prevention Of Cruelty To Animals Sussex Brighton And East Grinstead Branch (the 'charity') for the year ended 31 December 2021 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), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH**

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**Matters on which we are required to report by exception**

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

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements;
- or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; 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 which 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  
ROYAL SOCIETY FOR THE PREVENTION OF  
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**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors 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 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:

Based on our understanding of the charity and its activities, and through discussion with the trustees and management, we identified the principal risks and considered the extent to which these would have a material impact on the financial statements. In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud, and reviewed significant or unusual transactions to identify their underlying supporting rationale.

We inspected the minutes of meetings of those charged with governance, and made direct enquiries of management and the board of trustees concerning the charity's policies and procedures relating to:

- Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
- The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates were indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

We also

- discussed and reviewed the charity's business model and forward planning to assess going concern
- communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.

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  
ROYAL SOCIETY FOR THE PREVENTION OF  
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**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.

*Chariot House Ltd*

Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

Date: .....*24/6/22*.....

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	855,782	-	855,782	357,482
<b>Charitable activities</b>					
Kennels and sanctuary	5	114,022	-	114,022	100,360
Other trading activities	3	37,242	-	37,242	23,586
Investment income	4	1,115	-	1,115	9,786
Other income	6	1,645	-	1,645	13,182
<b>Total</b>		<b>1,009,806</b>	<b>-</b>	<b>1,009,806</b>	<b>504,396</b>
<b>EXPENDITURE ON</b>					
Raising funds	7	-	-	-	248
<b>Charitable activities</b>					
Kennels and sanctuary	8	864,481	-	864,481	697,987
<b>Total</b>		<b>864,481</b>	<b>-</b>	<b>864,481</b>	<b>698,235</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>145,325</b>	<b>-</b>	<b>145,325</b>	<b>(193,839)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>4,169,049</b>	<b>-</b>	<b>4,169,049</b>	<b>4,362,888</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>4,314,374</b>	<b>-</b>	<b>4,314,374</b>	<b>4,169,049</b>


The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH**

**BALANCE SHEET**  
**31 DECEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	15	1,392,780	-	1,392,780	1,117,411
<b>CURRENT ASSETS</b>					
Stocks	16	11,923	-	11,923	3,752
Debtors	17	791,270	-	791,270	606,605
Cash at bank		2,172,950	-	2,172,950	2,470,058
		<u>2,976,143</u>	<u>-</u>	<u>2,976,143</u>	<u>3,080,415</u>
<b>CREDITORS</b>					
Amounts falling due within one year	18	(54,549)	-	(54,549)	(28,777)
		<u>2,921,594</u>	<u>-</u>	<u>2,921,594</u>	<u>3,051,638</u>
<b>NET CURRENT ASSETS</b>					
		<u>4,314,374</u>	<u>-</u>	<u>4,314,374</u>	<u>4,169,049</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>4,314,374</u>	<u>-</u>	<u>4,314,374</u>	<u>4,169,049</u>
<b>NET ASSETS</b>					
		<u>4,314,374</u>	<u>-</u>	<u>4,314,374</u>	<u>4,169,049</u>
<b>FUNDS</b>					
Unrestricted funds	19			4,314,374	4,169,049
<b>TOTAL FUNDS</b>					
				<u>4,314,374</u>	<u>4,169,049</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21/6/22 and were signed on its behalf by:

  
.....  
D Taylor - Trustee

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	73,043	(71,533)
Net cash provided by/(used in) operating activities		<u>73,043</u>	<u>(71,533)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(371,266)	(8,920)
Sale of tangible fixed assets		-	125
Interest received		1,115	9,786
Net cash (used in)/provided by investing activities		<u>(370,151)</u>	<u>991</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
Cash and cash equivalents at the beginning of the reporting period		<u>2,470,058</u>	<u>2,540,600</u>
Cash and cash equivalents at the end of the reporting period		<u><u>2,172,950</u></u>	<u><u>2,470,058</u></u>

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH**

**NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2021 £	2020 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	145,325	(193,839)
<b>Adjustments for:</b>		
Depreciation charges	95,897	94,528
Profit on disposal of fixed assets	-	(125)
Interest received	(1,115)	(9,786)
Increase in stocks	(8,171)	(2,830)
(Increase)/decrease in debtors	(184,665)	48,209
Increase/(decrease) in creditors	25,772	(7,690)
<b>Net cash provided by/(used in) operations</b>	<u>73,043</u>	<u>(71,533)</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1/1/21 £	Cash flow £	At 31/12/21 £
<b>Net cash</b>			
Cash at bank	2,470,058	(297,108)	2,172,950
	<u>2,470,058</u>	<u>(297,108)</u>	<u>2,172,950</u>
<b>Total</b>	<u>2,470,058</u>	<u>(297,108)</u>	<u>2,172,950</u>

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH**

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

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The RSPCA Sussex Brighton and East Grinstead Branch is an unincorporated registered charity in England and Wales. The registered charity number and principal address are shown on page 7 of the trustee report.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements are presented in Sterling and this is the functional currency of the charity. The financial statements are rounded to the nearest whole pound

The charity constitutes a public benefit entity as defined by FRS 102.

**Going Concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees consider that the Covid-19 pandemic will not have a significant impact on the charity's core funding. Income from trading activities is expected to reduce due to the lockdown conditions and steps are being taken to make cost savings. The trustees regard any impact to be short term rather than affecting the charity's ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts

**Critical accounting judgements and key sources of estimation uncertainty**

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing material adjustment to the carrying amounts of the assets and liabilities within the next financial year are in respect of the recognition of legacy income and fixed asset depreciation. See accounting policy notes below.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, any performance conditions attached to the income have been met; it is probable that the income will be received and the amount can be measured reliably.

**Legacies**

For legacies, entitlement is taken on a case by case basis 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 charity that a distribution will be made, or when a 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.

If the legacy is in the form of an asset other than cash or an asset listed on a recognised stock exchange, recognition is subject to the value of the asset being able to be reliably measured and title to the asset has passed to the charity. 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.

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**1. ACCOUNTING POLICIES - continued**

**Income**

**Volunteers**

The value of voluntary work is not included in the financial statements. There are 60 regular volunteers as well as many more who volunteer casually and sometimes for specific fund raising events. They help with a whole variety of tasks, including animal care, fundraising, dog walking, home visiting, and staffing the reception.

**Grants**

Grants including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable. Those grants towards capital projects are then charged with depreciation each year.

**Donations and Fundraising**

Donations are accounted for as received. In the event that a donation is subject to fulfilling performance conditions before the charity is entitled to the funds, the income is deferred until either those conditions are met in full, or their fulfilment is wholly within the control of the charity and it is probable that those conditions will be fulfilled by the reporting period. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs.

**Government grants**

Government grants are recognised under the performance model. The grant income is recognised upon performance conditions being satisfied (and should it be received in advance of satisfying the performance, recognition of the income is deferred as a liability) and where there are no specific future performance-related conditions then grants are recognised when proceeds are received or receivable.

**Coronavirus Job Retention Scheme (CJRS)**

The CJRS grant relates to government support for staff who have been furloughed due to Covid-19. These claims are recognised in the Statement of Financial Activities as part of Other Income.

**Earned and other income**

Income from shop sales, raffle and other activities are recognised as earned.

Income from investments is recognised on a receivable basis.

Income from sales of publications and training courses are recognised as earned.

**Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

-Costs of raising funds includes salaries expenses and overheads

-Expenditure on charitable activities includes salaries, expenses and overheads

-Other expenditure represents those items not falling into the categories above

Grants payable to third parties are within the charitable objectives Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity

Fundraising expenditure comprises costs incurred in inducing people and organisations to contribute financially to the charity's work. This includes the cost of advertising for donations and the staging of special events.

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**1. ACCOUNTING POLICIES - continued**

**Expenditure**

Costs of charitable activities comprise direct costs.

Support costs include those costs, such as auditor's remuneration, associated with constitutional and statutory requirements.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

Fixed assets, except freehold land, are written off over their estimated useful lives by depreciation through the Statement of Financial Activities. Freehold land is not depreciated.

The rates of depreciation used are as follows :

Additions to Freehold Property: Over 20 years on a straight line basis.

Equipment and Motor Vehicles: Over 6 years on a straight line basis.

The charity has a de minimis policy in place whereby only items of £500 and over are capitalised.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable entity for UK Tax purposes. Accordingly the Charity is potentially exempt from taxation in respect of income or capital gains to the extent that such income or gains are applied exclusively to charitable purposes.

**Fund accounting**

The charity has various types of funds for which it is responsible:

Unrestricted funds - these are for the use on the general charitable objectives of the charity.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Donated goods**

Donated goods and services have not been recognised in these financial statements as it is not practicable to do so as the cost outweighs the benefit.

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**1. ACCOUNTING POLICIES - continued**

**Financial instruments**

The charity has elected to apply the provisions of Section 11 "Basic Financial Instruments" and Section 12 "Other Financial Instruments" of FRS 102 to all its financial statements. Financial instruments are recognised in the balance sheet when the charity becomes party to the contractual provisions of the instrument.

**Basic financial assets and liabilities (debtors and creditors)**

Basic financial assets and liabilities, which include debtors, creditors and bank loans are recognised at transaction price unless the arrangement constitutes a financing transaction. Financial assets and liabilities classified as payable within one year are not amortised.

**Cash and cash equivalents**

Cash at bank and in hand are basic financial assets and include cash in hand, deposits held at call with bank, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**Trade Creditors**

Trade creditors are obligations to pay for goods and 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. Otherwise they are presented as non current liabilities.

**Vat**

All incoming resources and resources expended are stated net of VAT where applicable. Irrecoverable VAT is included within resources expended.

**2. DONATIONS AND LEGACIES**

	2021	2020
	£	£
Donations, subscriptions and sundry income	50,073	56,462
Legacies	772,922	272,888
Grants	24,134	25,173
Friends of Brighton	8,653	2,959
	<u>855,782</u>	<u>357,482</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
RSPCA - Door to Door Grant	<u>24,134</u>	<u>25,173</u>

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

<b>3. OTHER TRADING ACTIVITIES</b>			
		2021	2020
		£	£
	Fundraising	2,393	305
	Private boarding	34,849	23,281
		<u>37,242</u>	<u>23,586</u>
<b>4. INVESTMENT INCOME</b>			
		2021	2020
		£	£
	Deposit account interest	1,115	9,786
		<u>1,115</u>	<u>9,786</u>
<b>5. INCOME FROM CHARITABLE ACTIVITIES</b>			
		2021	2020
		£	£
	Boarding fees and shop sales	35,927	28,131
	Animal fees	76,281	72,014
	Charitable neutering	1,814	215
		<u>114,022</u>	<u>100,360</u>
<b>6. OTHER INCOME</b>			
	Other income represents government grants received for furlough claims made under the Coronavirus Job Retention Scheme.		
<b>7. RAISING FUNDS</b>			
	<b>Raising donations and legacies</b>		
		2021	2020
		£	£
	Fundraising expenses	-	89
	Open Day expenses	-	159
		<u>-</u>	<u>248</u>

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**8. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 9) £	Grant funding of activities (see note 10) £	Support costs (see note 11) £	Totals £
Kennels and sanctuary	<u>752,562</u>	<u>78,943</u>	<u>32,976</u>	<u>864,481</u>

**9. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2021 £	2020 £
Wages and salaries	382,317	302,826
Food and welfare	20,052	15,290
Rates, light, heat and telephone	26,107	36,475
Repairs and maintenance	61,714	16,899
Printing, postage and stationery	3,971	2,040
Vets fees and drugs	86,826	72,566
Charitable neutering	15,419	470
Shop stock	7,044	10,671
Cleaning materials	7,366	6,095
Transport and travel costs	4,198	8,575
Uniforms	2,354	30
Friends of Brighton Projects	13,689	11,735
Irrecoverable VAT	3,108	2,456
Settlement fees	22,500	-
Depreciation	95,897	94,528
Loss on sale of assets	-	(125)
	<u>752,562</u>	<u>580,531</u>

**10. GRANTS PAYABLE**

	2021 £	2020 £
Kennels and sanctuary	<u>78,943</u>	<u>100,368</u>

The total grants paid to institutions during the year was as follows:

	2021 £	2020 £
Kandy Association for Community Protection through Animal Welfare	-	5,000
Animal Care in Egypt	-	5,000
Ashford Branch	-	2,195
Covid 19 Branch Support	(5,557)	25,173
Hillingdon, Slough, Windsor, Kingston and District Branch	24,000	53,000
RSPCA Australia - Bush Fire Appeal	-	10,000
Canterbury & District Branch Grant	55,500	-
Thanet Branch - Cockerels	5,000	-
	<u>78,943</u>	<u>100,368</u>

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**11. SUPPORT COSTS**

	Governance costs £ <u>32,976</u>
Kennels and sanctuary	

Support costs, included in the above, are as follows:

**Governance costs**

	2021	2020
	Kennels and sanctuary £	Total activities £
Auditors' remuneration	4,450	3,900
Professional fees and insurances	25,886	11,664
Sundry expenses and bank charges	2,640	1,524
	<u>32,976</u>	<u>17,088</u>

**12. TRUSTEES' REMUNERATION AND BENEFITS**

No Committee Member received any emoluments from the charity (2020 £nil).

**Trustees' expenses**

Three Committee Members received reimbursed expenses during the year totalling £769 this was for branch supplies.(2020: 2 Members received £564 expenses reimbursed).

**13. STAFF COSTS**

Staff costs during the year were as follows:

	2021	2020
	£	£
Wages and salaries	352,943	282,406
Social security cost	20,273	12,619
Pension costs	<u>9,100</u>	<u>7,801</u>
	<u>382,316</u>	<u>308,826</u>

The average number of employees, including 16 part time staff, is 22 (2020 23).

No employee received remuneration in excess of £60,000 (2020 none).

The charity considers its key management personnel comprise the trustees, the manageress and heads of department. The total employment benefits to its key management personnel including pension contributions and employers national insurance contributions were £123,674 (2020 £108,679).

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	357,224	258	357,482
<b>Charitable activities</b>			
Kennels and sanctuary	100,360	-	100,360
Other trading activities	23,586	-	23,586
Investment income	9,786	-	9,786
Other income	13,182	-	13,182
<b>Total</b>	<b>504,138</b>	<b>258</b>	<b>504,396</b>
<b>EXPENDITURE ON</b>			
Raising funds	248	-	248
<b>Charitable activities</b>			
Kennels and sanctuary	697,729	258	697,987
<b>Total</b>	<b>697,977</b>	<b>258</b>	<b>698,235</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(193,839)</b>	<b>-</b>	<b>(193,839)</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>4,362,888</b>	<b>-</b>	<b>4,362,888</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>4,169,049</b>	<b>-</b>	<b>4,169,049</b>

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**15. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>				
At 1 January 2021	2,629,267	60,554	50,413	2,740,234
Additions	346,817	24,449	-	371,266
	<u>2,976,084</u>	<u>85,003</u>	<u>50,413</u>	<u>3,111,500</u>
At 31 December 2021				
<b>DEPRECIATION</b>				
At 1 January 2021	1,546,223	46,561	30,039	1,622,823
Charge for year	82,867	6,642	6,388	95,897
	<u>1,629,090</u>	<u>53,203</u>	<u>36,427</u>	<u>1,718,720</u>
At 31 December 2021				
<b>NET BOOK VALUE</b>				
At 31 December 2021	<u>1,346,994</u>	<u>31,800</u>	<u>13,986</u>	<u>1,392,780</u>
At 31 December 2020	<u>1,083,044</u>	<u>13,993</u>	<u>20,374</u>	<u>1,117,411</u>

**16. STOCKS**

	2021 £	2020 £
Stocks	<u>11,923</u>	<u>3,752</u>

**17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Trade debtors	19,183	1,498
Other debtors	755,071	603,288
VAT	12,774	-
Prepayments and accrued income	2,423	-
Prepayments	1,819	1,819
	<u>791,270</u>	<u>606,605</u>

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Trade creditors	23,942	4,447
Taxation and social security	-	4,183
Other creditors	30,607	20,147
	<u>54,549</u>	<u>28,777</u>

**19. MOVEMENT IN FUNDS**

	At 1/1/21	Net movement in funds	Transfers between funds	At 31/12/21
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	2,781,049	145,325	(674,050)	2,252,324
Further rebuild (designated fund)	350,000	-	(100,000)	250,000
Neutering (designated fund)	40,000	-	-	40,000
Microchipping (designated fund)	3,000	-	-	3,000
Matched Funding MNC (designated fund)	100,000	-	(100,000)	-
Closure provision (designated fund)	550,000	-	200,000	750,000
Purchase of dog walking area near shelter (designated fund)	345,000	-	(345,000)	-
Support for other RSPCA Branches (designated fund)	-	-	19,050	19,050
Upgrade of Animal Housing (designated fund)	-	-	1,000,000	1,000,000
	<u>4,169,049</u>	<u>145,325</u>	<u>-</u>	<u>4,314,374</u>
<b>TOTAL FUNDS</b>	<u>4,169,049</u>	<u>145,325</u>	<u>-</u>	<u>4,314,374</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	1,009,806	(864,481)	145,325
	<u>1,009,806</u>	<u>(864,481)</u>	<u>145,325</u>
<b>TOTAL FUNDS</b>	<u>1,009,806</u>	<u>(864,481)</u>	<u>145,325</u>

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**19. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/1/20 £	Net movement in funds £	Transfers between funds £	At 31/12/20 £
<b>Unrestricted funds</b>				
General fund	3,212,071	(193,839)	(237,183)	2,781,049
Further rebuild (designated fund)	200,000	-	150,000	350,000
Neutering (designated fund)	40,000	-	-	40,000
Microchipping (designated fund)	3,000	-	-	3,000
Matched Funding MNC (designated fund)	30,000	-	70,000	100,000
Closure provision (designated fund)	532,817	-	17,183	550,000
Purchase of dog walking area near shelter (designated fund)	345,000	-	-	345,000
	<u>4,362,888</u>	<u>(193,839)</u>	<u>-</u>	<u>4,169,049</u>
<b>TOTAL FUNDS</b>	<u><u>4,362,888</u></u>	<u><u>(193,839)</u></u>	<u><u>-</u></u>	<u><u>4,169,049</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	504,138	(697,977)	(193,839)
<b>Restricted funds</b>			
Reptile Rescue	258	(258)	-
<b>TOTAL FUNDS</b>	<u><u>504,396</u></u>	<u><u>(698,235)</u></u>	<u><u>(193,839)</u></u>

**20. RELATED PARTY DISCLOSURES**

a) Mr Simpson-Wells, the son of the Operations Manager, Mrs Wells, was employed by the charity as a Head of Department (Reptiles) until August 2021. His remuneration was £15,106 (2020 £21,274). This remuneration is agreed by the trustees.

Three members of staff including two of the Key Management Personnel have job related accommodation on site to carry out their duties.

b) The charity received a 'Door to Door' grant from National RSPCA of £24,134 (2020 £25,173) during the year.

c) Total Accounts Ltd, a company controlled by one of the trustees, Mrs Helen Lilley, supplied the charity with accounting software which was provided at cost of £540 (2020: £412).

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**21. CONTINGENT ASSET - LEGACY INCOME**

As at 31 December 2019, the charity had been notified of a residuary legacy where the value of the estate was uncertain. The charity is entitled to a 1/11th share in a property once the life tenant has died. The property at the date of death had been valued at £800,000.

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations, subscriptions and sundry income	50,073	56,462
Legacies	772,922	272,888
Grants	24,134	25,173
Friends of Brighton	8,653	2,959
	<u>855,782</u>	<u>357,482</u>
<b>Other trading activities</b>		
Fundraising	2,393	305
Private boarding	34,849	23,281
	<u>37,242</u>	<u>23,586</u>
<b>Investment income</b>		
Deposit account interest	1,115	9,786
<b>Charitable activities</b>		
Boarding fees and shop sales	35,927	28,131
Animal fees	76,281	72,014
Charitable neutering	1,814	215
	<u>114,022</u>	<u>100,360</u>
<b>Other income</b>		
Furlough grant	1,645	13,182
	<u>1,645</u>	<u>13,182</u>
<b>Total incoming resources</b>	<u>1,009,806</u>	<u>504,396</u>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising expenses	-	89
Open Day expenses	-	159
	<u>-</u>	<u>248</u>
<b>Charitable activities</b>		
Wages and salaries	382,317	302,826
Food and welfare	20,052	15,290
Rates, light, heat and telephone	26,107	36,475
Carried forward	428,476	354,591

This page does not form part of the statutory financial statements

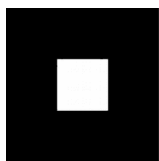
**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021	2020
	£	£
<b>Charitable activities</b>		
Brought forward	428,476	354,591
Repairs and maintenance	61,714	16,899
Printing, postage and stationery	3,971	2,040
Vets fees and drugs	86,826	72,566
Charitable neutering	15,419	470
Shop stock	7,044	10,671
Cleaning materials	7,366	6,095
Transport and travel costs	4,198	8,575
Uniforms	2,354	30
Friends of Brighton Projects	13,689	11,735
Irrecoverable VAT	3,108	2,456
Settlement fees	22,500	-
Depreciation freehold property	82,867	84,441
Depreciation fixtures and fittings	6,642	3,749
Depreciation motor vehicles	6,388	6,338
Profit on sale of tangible fixed assets	-	(125)
Grants to institutions	78,943	100,368
	<u>831,505</u>	<u>680,899</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Auditors' remuneration	4,450	3,900
Professional fees and insurances	25,886	11,664
Sundry expenses and bank charges	2,640	1,524
	<u>32,976</u>	<u>17,088</u>
Total resources expended	<u>864,481</u>	<u>698,235</u>
<b>Net income/(expenditure)</b>	<u>145,325</u>	<u>(193,839)</u>

This page does not form part of the statutory financial statements





Parade

The Trustees  
RSPCA Sussex, Brighton and East Grinstead

Chariot House

44 Grand

Brighton  
BN2 9QA

Date: 7 June 2022

Dear Sirs

**RSPCA Sussex, Brighton and East Grinstead Branch  
Year ended 31 December 2021**

In accordance with our normal practices we are writing to draw your attention to any matters which arose during the course of our audit, in this case in respect of the charity's financial statements for the year ended .

**1. Significant qualitative aspects of the entities accounting practices and financial reporting**

We have no comments to make concerning the qualitative aspects of accounting practices and financial reporting.

**2. Significant difficulties encountered during the audit**

We did not encounter any significant difficulties during the course of our audit work. We were provided with every assistance by Rob Landridge, Jenny Eden and Tori Privett and would like to thank them for their efforts

**3. Unadjusted misstatements**

Any unadjusted misstatements are trivial in nature.

**4. Material weaknesses in accounting and internal control systems**

As you are aware from our letter of engagement, our audit procedures were directed towards testing the accounting systems in operation, upon which we have based our assessment of the accounts.

**Our audit tests raised various issues which we have detailed in the attached appendix.**

**5. Letter of representation**

A draft of our proposed letter of representation has been sent to you. In addition to the paragraphs included in the letter in respect of routine matters on which we seek the trustees' formal confirmation, we would bring to your attention the additional confirmations in respect of year end as highlighted at point 23 of our letter as well as the confirmations regarding going concern.

**6. Expected modifications to the auditors' report**

There are currently no expected modifications to the auditors' report.

## 7. **Other matters of governance interest arising from the audit**

- 7.1 Internal controls - the Charity Commission recommends that charities carry out an annual review of their internal controls.
- 7.2 Response to auditors' management letter - it is good practice for the trustees to respond in writing to the management letter points raised by the auditors.

## 8. **Other matters of interest for charities**

- 8.1 Fraud- the Charity Commission continue to emphasise the need for charities to be aware of the risks of fraud and to ensure that they have taken steps to minimise the risk of fraud both within the charity and from outside it. This message has been reemphasised during the Covid-19 crisis.
- 8.2 Rules relating to the claiming of gift aid on waived refunds for cancelled charity events, which were a temporary concession due to Covid19, will become permanent. This will also apply where i.e loan repayments are waived. A formal waiver must be in place and all other gift aid rules will still apply. Any donation made in this way will be deemed to take place at the date of the waiver and not the original payment.
- 8.3 Cybercrime - Given remote working in many areas, of key importance is the possibility of on-line or cybercrime and all organisations should take steps to ensure they have safeguarded their systems and data. The National Cyber Security Centre has a guide specifically for small charities to help them assess and improve their security which can be found using the link below;

<https://www.ncsc.gov.uk/collection/charity>

- 8.4 The Charity Commission continues to issue guidance relating to Covid 19 which can be found using the link below.

<https://www.gov.uk/guidance/coronavirus-covid-19-guidance-for-the-charity-sector>

The purpose of the audit was to enable us to express an opinion on the financial statements.

The audit included consideration of internal control relevant to the preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control.

The matters reported below are limited to those deficiencies that the auditors have identified during the audit and that the auditors have concluded are of sufficient importance to merit being reported to those charged with governance.

If we can be of any further assistance or you would like to discuss the matters raised with us, please contact Mark Partridge.

Yours faithfully

***Mark Partridge BSc, FCA***  
***For and on behalf of***  
***CHARIOT HOUSE LIMITED***

**RSPCA Sussex, Brighton and East Grinstead  
MANAGEMENT REPORT  
YEAR ENDED 31 DECEMBER 2021**

**Quickbooks issues -additional ways in which QB can be used to improve audit trail.**

- Ensure closure of year end after final adjustments are made to prevent further entries from adjusting figures that are being audited
- Uploading of purchase invoices to QB to evidence expenditure and subsequent upload of approval documentation
- Connecting QB with bank feed to automatically update transactions
- Note that on QB H Lilley was shown as both 1<sup>st</sup> and 2<sup>nd</sup> authoriser for bank payment authorisation - not in line with best practice

**Land Registry - titles may need to be updated as the current ownership is in names of persons who are no longer trustees; new land purchase title is not yet updated**

We note that the charity has already taken steps to address this issue with the incorporation of the trustee body. However, this took place in April 2021 and the titles have not yet been updated. Legal advice may be required to resolve this.

**Audit trail for changes in salaries**

Although we did manage to trace contractual entitlements for our sample of employees, the audit trail could be improved by ensuring that any change in contracts is evidenced by a formal letter advising of the new salary rate and date of change. This should be included in the personnel file.

**Update to constitution - the constitution would appear to be still the “branch rules” which are now outdated**

We would recommend that the board consider updating the constitution to a more modern version, and at the same time, consider whether it would be appropriate for the charity to incorporate. The incorporation of the trustees as a body does not confer any limited liability on the trustees. This would only apply if the charity were to convert to a corporate structure i.e either a company limited by guarantee, or a charitable incorporated body.

**Treasury Management -**

We note that considerable sums are held in a number of single accounts. Depending on risk appetite, trustees might consider seeking some investment advice to make sure reserves are working for the charity as fully as possible

## **VAT balances -**

Due to some changes in processes, QB appears to have a £2.5k additional amount in the debtor balance that does not appear to be recoverable and may have to be written off. We also noted that the audit trail for the preparation of the vat return did not match the final vat return as submitted and this process should be tightened up to ensure that the working papers directly support the returns made.

## **Other Minor issues**

- Income recording from shop/reception till. CC slips are easily traced, but not the cash lodged, although cash is actually very low, with the majority of income in debit/credit card transactions.
- We would suggest that payinslip numbers should be recorded on the summary sheets so that cash lodgements can be more easily traced.
- It might also be useful for a transaction number from QB to be noted on the summary sheet for cash expenses paid out. Again although these are quite low, the audit trail is not present
- Early summary sheets also included a section showing the analysis between cash, cheques and card amounts -we recommend reinstatement of this analysis, as the till receipts fade considerably over time and the breakdown will be lost
- One income summary sample had no date
- Sign off of income summaries should be two signatories if possible
- Cash float in till of £75 is not on QB
- Input vat on hay/straw - one cash expense showed input vat claimed on this purchase. We recommend you recheck if this is a one off error, or if this is being treated as vatable? (only one transaction seen)

**RSPCA Brighton & The Heart of Sussex**

England & Wales - Charity number 206630

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# Accounts

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REGISTERED CHARITY NUMBER: 206630

REPORT OF THE TRUSTEES AND  
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

FOR

ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH

Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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The trustees present their annual report and financial statements of the charity for the year ended 31st 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 charity's trust deed, 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) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The object of the Branch is to promote the work and objectives of the National Society within the Branch area of Sussex, Brighton and East Grinstead. We use all lawful means to prevent or suppress cruelty to animals, promote kindness and to alleviate the suffering of animals.

Our primary role is to support the RSPCA national society inspectorate giving priority to the acceptance of case animals and those signed over for welfare concerns, or unowned sick and injured animals presented to us.

Our four key priority areas relating to the delivery of animal welfare services are:

- Rescue, Rehabilitate and Rehome
- Welfare Neutering
- Welfare Microchipping
- Welfare Treatments

The trustees' objectives for the year are shaped by these strategic aims, with a view to obtaining income to be used for the benefit of animal welfare in the area. We raise funds through legacies and donations, running fund raising events, rehoming fees, offering private boarding facilities, retail sales of both new and donated goods and maintaining the value of the Charity's investments

The main activities of the Charity during the year were the operation of our animal shelter in Brighton which is used for the rescuing, rehabilitating, and rehoming of animals along with our welfare work.

**Significant activities**

During 2020 the Covid pandemic forced limitations on how we were able to operate. Despite this the Branch managed to successfully rehome a total of 169 dogs, 137 cats, 31 rabbits and 258 other animals including reptiles, we also dealt with 30 wildlife cases. Our provision of neutering services has also continued. The specialised Reptile Rescue team at the Branch encountered another busy year with 228 reptiles being rehomed and a further large group of 187 geckos, snakes and other species taken in at the branch in the latter part of the year. We are proud of their achievements which have been made under challenging circumstances, and have undoubtedly had an overall beneficial outcome for the animals, reptiles, and their adopters.

During the year we also saw an increase in the need for spaces for animals with more complex behavioural issues. This has continued into 2021 and we have identified a need for us to have an ongoing specialist trained person on hand to work with these animals.

We are also continuing to assess the facilities we provide for the animals that are taken in and progress has been made in purchasing a piece of land near the Branch that will be suitable for dog exercising and training. At the time of writing this report the transaction has been agreed and the purchase is due to complete very shortly.

Sadly, fundraising efforts were suppressed due to the pandemic during 2020 and this has continued to affect us in the first half of 2021. We have however been very fortunate to have been the beneficiary of some very generous legacies, left to the Branch during this period, which has helped us through this tricky period. This will go towards creating a fantastic platform for us to make further enhancements in the overall experience for the animals that we take in going forward.

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**OBJECTIVES AND ACTIVITIES**

**Public benefit**

Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. The legislation and the Animal Welfare Act indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. While this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

The Branch's animal welfare work, although local in nature, benefits the society at large and also aims to help people in need with the care of their animals. The next section of this report highlights the Branch's main activities and demonstrates the benefit provided to the public. All our charitable activities, as described in more detail in the following pages of the Report, focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for public benefit.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in the planning of future activities.

The Branch activities during the year constitute clear benefit to the public:

The Branch gives priority to those animals with a genuine welfare need as identified by members of the RSPCA Inspectorate. Such animals may be the subject of an ongoing legal case or may have been removed and signed over to the RSPCA with the consent of an owner unable to meet the animal's welfare needs.

The Branch takes in local animals for rehoming whose owners, through bereavement, disability, age, marriage break-up or other reasons, are no longer able to keep them.

These animals are subject to appropriate veterinary treatment and rehabilitation under the direction of the Branch's animal care staff. Animals signed over to us are then rehomed. Prior to rehoming all animals are neutered and microchipped.

In particular, we promote the neutering of animals and the rehoming of unwanted animals in our area and where there is an urgent need in other RSPCA Branch areas.

The Branch runs a low cost voucher scheme to support local people on qualifying benefits with the financial costs of neutering their animals who might otherwise not have them neutered. Also, when we identify a need we offer subsidised or free neutering for specific animals or breeds of animals sometimes in specific local areas with a long term view of reducing unwanted animals.

The Branch provides free animal care advice to members of the public.

The Branch has a first aid and holding unit for injured wildlife and where appropriate cares for them until they are able to be released back into their natural habitat.

The Branch co-operate with the Police and Brighton and Hove City Council on animal related problems.

The Branch provides speakers at local schools, companies, youth meetings and organised events with a view to educating and spreading the message of animal welfare.

Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary to the main charitable aim of our Branch which is to reduce animal suffering. Our policy to charge a reasonable adoption fee for animals aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of the animals and, therefore, would fall outside our objects to rehome to those who could not afford them.

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**OBJECTIVES AND ACTIVITIES**

**Volunteers**

We provide volunteering opportunities for those who wish to support our work including trusteeship, home visiting, animal care, dog walking, fundraising and working in our reception, gardening, helping with general repairs and maintenance of our site. This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding.

The precise value of volunteers' time is hard to quantify as they each do different amounts of time and some away from the Shelter, some casually and some on a regular basis. However it is envisaged that this equates to an average of 100 hours a week.

We are always very grateful for the amazing support we receive from our army of volunteers. Our Branch would not be able to function as it does without them.

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

2020 was not the best year we have had and like the rest of the world, Covid has limited what we were able to achieve and has certainly impacted on the way we operate at the branch. Since the start of the lockdown, we had to close the Shelter to the public and develop new working processes to enable us to keep within to the government guidelines and still be effective in looking after the animals that needed our care and support. We are extremely grateful to all our staff who have had to work so hard in such difficult circumstances.

Throughout the year the RSPCA Inspectors, the national society networking team and members of the public together brought us a total of 323 animals to rescue, rehabilitate and rehome not including reptiles. We already had 41 in residence at the start of the year. By the end of the year, we only had 17 animals in our care so despite the difficult conditions the team did an excellent job.

The number of homeless animals needing our support during 2020 decreased quite dramatically at times and the demand for animals increased greatly as people found themselves furloughed from their jobs or working from home.

However, what we are noticing now is that animals especially dogs that need our care have far more complex needs and behavioral issues. These animals need far more time to be rehabilitated and finding them forever homes is more challenging. Our operating team are adjusting to this change, and we strive to always do the best we can for any animals that come through our doors.

This pandemic also brought financial hardship to many people. To help we have been supporting the local food banks with a supply of animal food.

2020 was also another busy year for our Reptile Rescue facility and team too. Most of the reptiles and other exotic animals that were taken in were from people who do not know how to keep them or are unaware of the animal's life expectancy. The department started with 72 animals took in another 479 mostly reptiles but also includes other miscellaneous animals and successfully rehomed 267 of these before the end of the year.

All the animals that are cared for by us are either neutered before being rehomed or are sent out with a neutering voucher and we follow up to make sure that this is done. In 2020 we neutered a total of 248 animals. This continues to be an important part of our animal welfare.

Our small furies and wildlife units cared for less animals and birds during 2020. Most of these animals were either released back into the wild or transferred to a specialist RSPCA wildlife rehabilitation centre for which we thank the dedication and skill of our wildlife staff.

Normally, a major part of our successful rehoming activities is the fantastic work carried out by our volunteer home visitors. This year unfortunately due to Covid Regulations, home visits had to be performed by other means including virtual visits.

The major project to renovate the reception and office areas is still progressing, although Covid regulations have caused delays. These areas are long overdue for refurbishment and are in urgent need of modernization. We are also now at the completion stage for purchasing a small piece of land from BHCC which we will use as a dog exercise field. It is a piece of land we have leased from them for many years so having the security of ownership means that we will have a great permanent addition to our facilities.

Our Operations Manager and her dedicated team, together with our many volunteers, continue to demonstrate their commitment to the animals that depend on them. We thank them all for their hard work and the tremendous effort they put in.

**ROYAL SOCIETY FOR THE PREVENTION OF  
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We are very thankful for the financial support we have received over the years. The reserves we have will enable us to continue to operate through these challenging times. We look forward to supporting our local people and animals with their needs and continuing the good work undertaken by our Branch.

Doug Taylor  
Chairman

**IMPACTS ON BUDGETED INCOME**

**Fundraising activities**

As a result of the lockdown and social distancing regulations, that we have all had to endure over the past 18 months, our fundraising activities have been severely affected. Our annual Summer Open Day was cancelled in 2020 and other regular events have also suffered. Despite this there has been some work carried out to simplify the process for making on-line donations and the claiming of gift-aid relief where applicable.

**Investment performance**

Investments during the year were placed on deposit with major banks and met with our objectives to invest our money for a fixed term with a very low risk to capital. With rates being lowered even further in 2020 we suffered a drop in interest receivable, but still managed to make £9,786 in interest during the year.

We have taken steps to broaden our investment portfolio by registering with a recognised deposit scheme that enables access to a wide range of financial institutions and the standard market products they provide. The scheme provides a one-stop shop approach reducing the administration that is needed. We also benefit from preferential rates that are available and reduce our risk by spreading our investments over a wider range of suppliers.

**ROYAL SOCIETY FOR THE PREVENTION OF  
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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**ACHIEVEMENT AND PERFORMANCE**

**Covid-19**

The most significant external risk that the Branch has had to manage during 2020 and into 2021 is the Coronavirus pandemic impacting the health and safety of the staff and the Branch's ability to fulfil its charitable objectives. The pandemic has required major changes to the Branch's priorities and everyday ways of working.

The external focus on Coronavirus has resulted in a loss of focus on some aspects of our workplan and has impacted future funding. Government guidance has been monitored and followed and working plans have been used including prioritisation of employee health and wellbeing.

The total effect that Covid-19 has had and, will, continue to have on the charity will not be completely understood until we are able to return to a new kind of normal. For now, we have had to completely change the way we operate. At present, the Branch is not open to the public although we have now started to plan some public events including a Fun Day in July. This will be subject to the government's roadmap progressing as planned. Home inspections for potential adopters are being carried out with the aid of technology.

The demand for animals greatly increased in 2020 as people found themselves furloughed from their jobs or working from home with more time on their hands. With lockdown and restrictions on visiting and socialising, there has been a major increase in people wanting to get out walking and exercising. A dog makes a great companion for this. As a result, the number of homeless animals has decreased dramatically.

Only time will tell if this position reverses when more businesses re-open fully and the world goes back to how it used to operate. The pandemic has also brought financial hardship to many people, so we are receiving fewer donations and more requests for financial assistance.

With people having to cancel holidays due to travel restrictions our once full boarding facilities are now sometimes almost empty.

Our Branch is also supporting the local food banks with a supply of animal food to help the families who have fallen on hard times.

Covid-19 has also prevented the trustees from meeting face to face, so all committee meetings are currently being held electronically using technological innovations to ensure we continue to fulfil our charitable obligations.

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**FINANCIAL REVIEW**

**Financial position**

We were bequeathed nearly £273,000 in legacies in 2020. This money assists greatly in maintaining our strong financial position and helps support the purchase of the exercise field and our longer term plans to enhance facilities and services provided to the animals we take in.

Income is derived from private boarding of animals, shop sales, fees from people who re-home animals, legacies, donations, grants and subscriptions plus investment income.

It is always anticipated when we budget that our expenditure will exceed our income. However, this is usually mitigated by fundraising and legacies, which cannot be budgeted for.

Incoming resources for the year were £504,396 compared to £977,060 in 2019. This was mainly due to less income from legacies, which, as indicated above, we can never predict or budget for. During 2020 legacies totalled £272,888 compared to £646,655 in 2019 which on reflection was an exceptional year for these generous contributions.

Expenditure levels decreased by £22,400 to £698,235 in 2020 compared to £720,635 in 2019. Lower levels of activity due to the pandemic contributed to a reduction in costs. The expenditure figures include £100,368 of contributions that we made to other RSPCA branches and animal welfare causes to provide much needed assistance through the Covid-19 situation and other animal emergencies such as the Australian Bush Fire.

Overall, this resulted in a deficit of £193,839 for the year compared to a surplus of £256,425 in 2019.

**Reserves Policy**

The level of reserves is reviewed regularly by the Committee. The Committee considers that reserves (unrestricted funds not invested in fixed assets), should total the equivalent of two years running costs of the Branch.

It is felt prudent to maintain free reserves at this level as the charity relies heavily on donations and legacies, both of which can fluctuate significantly from year to year and cannot be predicted with any accuracy.

The total reserves (not represented by fixed assets) at 31 December 2020 were £3,051,638 with no restricted funds and £1,388,000 of designated funds leaving £1,663,638 of unrestricted funds. The trustees are aware that this currently exceeds our policy however further capital expenditure is expected in the medium term which should create more alignment here.

**FUTURE PLANS**

The trustees are aware of improvements that are needed in the Branch estate and shelter and are currently assessing options for the longer term strategy on this. A full feasibility study has been commissioned which will investigate the options available in developing our existing site to maximise its potential alongside any other alternative solutions that may be available. This work, when undertaken, will be designed to provide the Branch with the facilities that will not only suit present needs but will also be forward looking to ensure the longer term requirements from our strategy are catered for.

During 2020, we continued to progress the purchase of the piece of land from Brighton & Hove City Council to secure a dog walking area near the shelter. We are continuing with the completion of this purchase alongside our medium term plan indicated above. The value of the land should not depreciate and will retain its value for the Branch regardless of the outcome from the feasibility study and the further decisions and plans arising from it.

Having identified the much needed experience of an animal behaviourist we are currently in the process of recruiting our own full time employee to cover this much needed role.

**ROYAL SOCIETY FOR THE PREVENTION OF  
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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The RSPCA Sussex, Brighton and East Grinstead Branch is constituted as a charitable unincorporated association and a branch of the Royal Society for the Prevention of Cruelty to Animals. The Society was incorporated by the Royal Society for the Prevention of Cruelty to Animals Act 1932 (as amended) and is governed by that Act and by the rules of the Society. These rules accord with rule XI of the Society's rules and are approved by the Council. The branch is governed by RSPCA Branch Model Rules revised February 2009.

The relationship between the Society and the Branch is regulated by these rules, the Society's rules and the RSPCA Acts.

The Branch is required to manage its own affairs and may not pledge the credit of the Society or the Council. We are bound by the Society's rules and in case of any conflict between these rules and the Society's rules, the Society's rules prevail.

**Recruitment and appointment of new trustees**

We recruit trustees with the object of establishing a balanced Board that brings all the necessary skills and commitment to the management and policy making of the Branch.

We have appointed several new trustees in 2020 and early 2021, in part to replace those who have stood down and this has widened the skills matrix of the Branch's Trustee Board. All prospective trustees were invited to join the programme of trustee education so they would be fully aware of what is expected of them and their responsibilities. This is carried out by our Branch Partnership Manager. Prospective trustees were then invited to guest at a minimum of three committee meetings and to take part in discussions and projects so they could get to know and understand the role before they committed to it.

**Organisational structure**

The Board consists of at least seven and not more than fourteen trustees and is elected at the Annual General Meeting. The Board elects its officers at the first meeting and meets at least six times a year, although throughout the pandemic we have been meeting monthly. Trustees listed in this document held office during the previous year unless stated otherwise.

The Board now delegates the day-to-day running of the Animal Shelter to the newly appointed Branch Manager who started in early 2021. The Branch Manager is helping us review all areas of governance, policies, and processes. This includes Risk Assessment, Health and Safety and Employment Regulations.

Prior to this, in 2020, the most senior employee at the branch was the Operations Manager who now is working closely with the Branch Manager and focussing on the operational tasks performed at the Branch. During the pandemic we have seen a change in the types of animals we are receiving. Many have far more complex needs in terms of behaviour. This requires more physical and financial resources to rehabilitate and to ensure that they are ready to be placed in their forever homes.

As a Board we are working closely with the Branch staff in smaller working groups and focussing on areas of the Branch activities and infrastructure that need to be reviewed. This allows us to gather all of the information needed and to present ideas to the full Board for consideration and approval in more efficient and effective ways and enables a more thorough review of whole areas of the Branch and / or potential projects.

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
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**REPORT OF THE TRUSTEES  
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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Key management remuneration**

The trustees consider the Board of Trustees, the Branch Manager, the Operations Manager and the Heads of Departments as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the Branch on a day to day basis.

All trustees give of their time freely and no trustee remuneration was paid in the year. Details of trustees' expenses and related party transactions are disclosed in the notes of the accounts.

Trustees are required to disclose all relevant interests and register them with the board in accordance with the charity's policy.

The pay of the Branch and Operations Manager along with the heads of department is reviewed annually by the Treasurer and Chair and when appropriate increased taking into consideration inflation, average salaries in the area and salaries of other similar sized charities to ensure that the remuneration set is fair and not out of line with that generally paid for similar roles.

**Connected parties**

The charity is a local branch of the Royal Society for the Prevention of Cruelty to Animals (Charity number 219099) a national charity, which acts as an umbrella organisation.

The amounts due to the main body of the RSPCA in 2020 was £6,064, based on the reserves of the previous year.

The charity works autonomously, but within the rules and policies set out by the main body.

The Animal Shelter run by the charity is licensed annually by the RSPCA.

**Risk management**

The Board has carried out a review of the major risks to which the Branch is exposed and considers that systems are in place to mitigate the risks. The major risks are assessed annually by the trustees, taking into consideration factors, external risks and the effects of legislation.

The three major risks identified are:

- Covid-19
- Damage to the Branch Reputation.
- The Health, Safety and Welfare of Staff and Volunteers.

The systems and procedures in place to mitigate these risks including staff and volunteer training programmes, effective governance and continual assessment of risks with appropriate action being taken when they are identified.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

206630

**Principal address**

RSPCA Animal Shelter and Kennels  
Braypool Lane  
Patcham  
Brighton  
East Sussex  
BN1 8ZH

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**Trustees**

D Taylor - Chair  
Mrs H Lilley - Vice Chair  
Mrs J Brazier - Secretary  
Mrs R A Bond  
Mrs J Oakley (resigned 17/11/2020)  
Mrs A Bolton  
Ms C Freeman (resigned 13/4/2021)  
R Langridge - Treasurer (appointed 15/9/2020)  
Mrs S Emms (appointed 20/10/2020)  
Mrs S Bilby (appointed 20/10/2020)  
Mrs C Goddard (appointed 17/11/2020) (resigned 22/5/2021)  
Mrs R Gales (appointed 9/3/2021)

**Auditors**

Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

**Branch manager**

Mrs J Eden

**Operations manager**

Mrs J Wells

**Bankers**

Lloyds TSB Bank PLC  
55 Preston Circus  
Brighton  
BN1 4LQ

Bank of Scotland PLC  
Pentland House  
8 Lochside Avenue  
Edinburgh  
EH12 9DJ

Barclays Bank PLC  
1 Church Road  
Burgess Hill  
West Sussex  
RH15 9BD

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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 business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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.

Approved by order of the board of trustees on 6 July 2021 and signed on its behalf by:



D Taylor - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH**

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**Opinion**

We have audited the financial statements of Royal Society For The Prevention Of Cruelty To Animals Sussex Brighton And East Grinstead Branch (the 'charity') for the year ended 31 December 2020 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), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
ROYAL SOCIETY FOR THE PREVENTION OF  
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**Matters on which we are required to report by exception**

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

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; 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 which 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  
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**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors 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 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.

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:

We gained an understanding of the legal and regulatory framework applicable to the company and the industry in which it operates, and considered the risk of acts by the company that were contrary to applicable laws and regulations, including fraud.

We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Companies Act 2006 and UK tax legislation. Our tests included agreeing the financial statement disclosures to underlying supporting documentation, enquiries with management and enquiries of legal counsel when considered necessary. There are inherent limitations in the audit procedures described above and, 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. We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

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  
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**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.

*Chariot House Ltd*

Chariot House Limited  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

7 July 2021

**ROYAL SOCIETY FOR THE PREVENTION OF  
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**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	357,224	258	357,482	731,174
<b>Charitable activities</b>					
Kennels and sanctuary	5	100,360	-	100,360	158,085
Other trading activities	3	23,586	-	23,586	66,747
Investment income	4	9,786	-	9,786	21,054
Other income	6	13,182	-	13,182	-
<b>Total</b>		<b>504,138</b>	<b>258</b>	<b>504,396</b>	<b>977,060</b>
<b>EXPENDITURE ON</b>					
Raising funds	7	248	-	248	3,997
<b>Charitable activities</b>					
Kennels and sanctuary	8	697,729	258	697,987	716,638
<b>Total</b>		<b>697,977</b>	<b>258</b>	<b>698,235</b>	<b>720,635</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(193,839)</b>	<b>-</b>	<b>(193,839)</b>	<b>256,425</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		4,362,888	-	4,362,888	4,106,463
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>4,169,049</b>	<b>-</b>	<b>4,169,049</b>	<b>4,362,888</b>

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF  
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**BALANCE SHEET  
31 DECEMBER 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	15	1,117,411	-	1,117,411	1,203,019
<b>CURRENT ASSETS</b>					
Stocks	16	3,752	-	3,752	922
Debtors	17	606,605	-	606,605	654,814
Cash at bank		2,470,058	-	2,470,058	2,540,600
		<u>3,080,415</u>	<u>-</u>	<u>3,080,415</u>	<u>3,196,336</u>
<b>CREDITORS</b>					
Amounts falling due within one year	18	(28,777)	-	(28,777)	(36,467)
		<u>3,051,638</u>	<u>-</u>	<u>3,051,638</u>	<u>3,159,869</u>
<b>NET CURRENT ASSETS</b>					
		<u>3,051,638</u>	<u>-</u>	<u>3,051,638</u>	<u>3,159,869</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>4,169,049</u>	<u>-</u>	<u>4,169,049</u>	<u>4,362,888</u>
<b>NET ASSETS</b>					
		<u>4,169,049</u>	<u>-</u>	<u>4,169,049</u>	<u>4,362,888</u>
<b>FUNDS</b>					
Unrestricted funds	19			<u>4,169,049</u>	<u>4,362,888</u>
<b>TOTAL FUNDS</b>					
				<u>4,169,049</u>	<u>4,362,888</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 6 July 2021 and were signed on its behalf by:



D Taylor - Trustee

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	2020 £	2019 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(71,533)	(73,076)
Net cash used in operating activities		<u>(71,533)</u>	<u>(73,076)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(8,920)	(10,017)
Sale of tangible fixed assets		125	-
Interest received		9,786	21,054
Net cash provided by investing activities		<u>991</u>	<u>11,037</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>(70,542)</u>	<u>(62,039)</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>2,540,600</u>	<u>2,602,639</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>2,470,058</u></u>	<u><u>2,540,600</u></u>

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH**

**NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2020	2019
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(193,839)	256,425
<b>Adjustments for:</b>		
Depreciation charges	94,528	102,346
Profit on disposal of fixed assets	(125)	-
Interest received	(9,786)	(21,054)
(Increase)/decrease in stocks	(2,830)	113
Decrease/(increase) in debtors	48,209	(412,428)
(Decrease)/increase in creditors	(7,690)	1,522
<b>Net cash used in operations</b>	<u>(71,533)</u>	<u>(73,076)</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1/1/20	Cash flow	At 31/12/20
	£	£	£
<b>Net cash</b>			
Cash at bank	2,540,600	(70,542)	2,470,058
	<u>2,540,600</u>	<u>(70,542)</u>	<u>2,470,058</u>
<b>Total</b>	<u>2,540,600</u>	<u>(70,542)</u>	<u>2,470,058</u>

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees consider that the Covid-19 pandemic will not have a significant impact on the charity's core funding. Income from trading activities is expected to reduce due to the lockdown conditions and steps are being taken to make cost savings. The trustees regard any impact to be short term rather than affecting the charity's ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts

In preparing the accounts the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP the restatement of comparative items was required. No material restatement of comparative items was required.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable. Those grants towards capital projects are then charged with depreciation each year.

Income from donations is accounted for as received by the charity.

The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs.

The value of voluntary work is not included in the financial statements. There are 60 regular volunteers as well as many more who volunteer casually and sometimes for specific fund raising events. They help with a whole variety of tasks, including animal care, fundraising, dog walking, home visiting, and staffing the reception.

For legacies, entitlement is taken on a case by case basis 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 charity that a distribution will be made, or when a 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. If the legacy is in the form of an asset other than cash or an asset listed on a recognised stock exchange, recognition is subject to the value of the asset being able to be reliably measured and title to the asset has passed to the charity. 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.

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**1. ACCOUNTING POLICIES - continued**

**Income**

**Government grants**

Government grants are recognised under the performance model. The grant income is recognised upon performance conditions being satisfied (and should it be received in advance of satisfying the performance, recognition of the income is deferred as a liability) and where there are no specific future performance-related conditions then grants are recognised when proceeds are received or receivable.

**Coronavirus Job Retention Scheme (CJRS)**

The CJRS grant relates to government support for staff who have been furloughed due to Covid-19. These claims are recognised in the Statement of Financial Activities as part of Other Income.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Fundraising expenditure comprises costs incurred in inducing people and organisations to contribute financially to the charity's work. This includes the cost of advertising for donations and the staging of special events.

Costs of charitable activities comprise direct costs.

Support costs include those costs, such as auditor's remuneration, associated with constitutional and statutory requirements.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

Fixed assets, except freehold land, are written off over their estimated useful lives by depreciation through the Statement of Financial Activities.

Freehold land is not depreciated.

The rates of depreciation used are as follows :

Additions to Freehold Property: Over 20 years on a straight line basis.

Equipment and Motor Vehicles: Over 6 years on a straight line basis.

The charity has a de minimis policy in place whereby only items of £500 and over are capitalised.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from tax on its charitable activities.

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

The charity has various types of funds for which it is responsible:

Unrestricted funds - these are for the use on the general charitable objectives of the charity.

Restricted funds - these funds are for use as directed by the donor.

Designated funds - these are for specific items allocated by the charity.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Donated goods**

Donated goods and services have not been recognised in these financial statements as it is not practicable to do so as the cost outweighs the benefit.

**Vat**

All incoming resources and resources expended are stated net of VAT where applicable.

Irrecoverable VAT is included within resources expended.

**2. DONATIONS AND LEGACIES**

	2020	2019
	£	£
Donations, subscriptions and sundry income	56,462	37,810
Legacies	272,888	646,655
Grants	25,173	26,739
Friends of Brighton	2,959	19,970
	<u>357,482</u>	<u>731,174</u>

Grants received, included in the above, are as follows:

	2020	2019
	£	£
RSPCA - Door to Door Grant	<u>25,173</u>	<u>26,739</u>

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**3. OTHER TRADING ACTIVITIES**

	2020	2019
	£	£
Fundraising	305	2,731
Private boarding	23,281	64,016
	<u>23,586</u>	<u>66,747</u>

**4. INVESTMENT INCOME**

	2020	2019
	£	£
Deposit account interest	9,786	21,054
	<u>9,786</u>	<u>21,054</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	2020	2019
	£	£
Boarding fees and shop sales	28,131	59,843
Animal fees	72,014	98,122
Charitable neutering	215	120
	<u>100,360</u>	<u>158,085</u>

**6. OTHER INCOME**

Other income represents government grants received for furlough claims made under the Coronavirus Job Retention Scheme.

**7. RAISING FUNDS**

**Raising donations and legacies**

	2020	2019
	£	£
Fundraising expenses	89	237
Open Day expenses	159	3,760
	<u>248</u>	<u>3,997</u>

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**8. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 9) £	Grant funding of activities (see note 10) £	Support costs (see note 11) £	Totals £
Kennels and sanctuary	580,531	100,368	17,088	697,987

**9. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2020 £	2019 £
Wages and salaries	302,826	342,895
Food and welfare	15,290	37,435
Rates, light, heat and telephone	36,475	38,531
Repairs and maintenance	16,899	35,753
Printing, postage and stationery	2,040	2,612
Vets fees and drugs	72,566	110,901
Charitable neutering	470	1,541
Shop stock	10,671	2,956
Cleaning materials	6,095	7,396
Transport and travel costs	8,575	8,243
Uniforms	30	237
Friends of Brighton Projects	11,735	5,524
Irrecoverable VAT	2,456	2,394
Depreciation	94,528	102,345
Loss on sale of assets	(125)	-
	<u>580,531</u>	<u>698,763</u>

**10. GRANTS PAYABLE**

	2020 £	2019 £
Kennels and sanctuary	100,368	-

The total grants paid to institutions during the year was as follows:

	2020 £	2019 £
Kandy Association for Community Protection through Animal Welfare	5,000	-
Animal Care in Egypt	5,000	-
Ashford Branch	2,195	-
Covid 19 Branch Support	25,173	-
Hillingdon, Slough, Windsor, Kingston and District Branch	53,000	-
RSPCA Australia - Bush Fire Appeal	10,000	-
	<u>100,368</u>	<u>-</u>

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**11. SUPPORT COSTS**

	Governance costs £
Kennels and sanctuary	17,088

Support costs, included in the above, are as follows:

**Governance costs**

	2020	2019
	Kennels and sanctuary £	Total activities £
Auditors' remuneration	3,900	4,000
Professional fees and insurances	11,664	11,651
Sundry expenses and bank charges	1,524	2,224
	<u>17,088</u>	<u>17,875</u>

**12. TRUSTEES' REMUNERATION AND BENEFITS**

No Committee Member received any emoluments from the charity (2019 £nil).

**Trustees' expenses**

Three Committee Members received reimbursed expenses during the year totalling £564 this was for stationery, postage and vehicle expenses (2019: 2 Members received £525 expenses reimbursed).

**13. STAFF COSTS**

Staff costs during the year were as follows:

	2020	2019
	£	£
Wages and salaries	282,406	315,032
Social security cost	12,619	16,440
Pension costs	<u>7,801</u>	<u>8,852</u>
	<u>308,826</u>	<u>340,324</u>

The average number of employees, including 4 part time staff, is 23 (2019 24).

No employee received remuneration in excess of £60,000 (2019 none).

The charity considers its key management personnel comprise the trustees, the manageress and heads of department. The total employment benefits to its key management personnel including pension contributions and employers national insurance contributions were £108,679 (2019 £107,767).

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	731,174	-	731,174
<b>Charitable activities</b>			
Kennels and sanctuary	158,085	-	158,085
Other trading activities	66,747	-	66,747
Investment income	21,054	-	21,054
<b>Total</b>	977,060	-	977,060
<b>EXPENDITURE ON</b>			
Raising funds	3,997	-	3,997
<b>Charitable activities</b>			
Kennels and sanctuary	704,361	12,277	716,638
<b>Total</b>	708,358	12,277	720,635
<b>NET INCOME/(EXPENDITURE)</b>	268,702	(12,277)	256,425
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	4,094,186	12,277	4,106,463
<b>TOTAL FUNDS CARRIED FORWARD</b>	4,362,888	-	4,362,888

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**15. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>				
At 1 January 2020	2,629,267	51,634	57,113	2,738,014
Additions	-	8,920	-	8,920
Disposals	-	-	(6,700)	(6,700)
	<u>2,629,267</u>	<u>60,554</u>	<u>50,413</u>	<u>2,740,234</u>
<b>DEPRECIATION</b>				
At 1 January 2020	1,461,782	42,812	30,401	1,534,995
Charge for year	84,441	3,749	6,338	94,528
Eliminated on disposal	-	-	(6,700)	(6,700)
	<u>1,546,223</u>	<u>46,561</u>	<u>30,039</u>	<u>1,622,823</u>
<b>NET BOOK VALUE</b>				
At 31 December 2020	<u>1,083,044</u>	<u>13,993</u>	<u>20,374</u>	<u>1,117,411</u>
At 31 December 2019	<u>1,167,485</u>	<u>8,822</u>	<u>26,712</u>	<u>1,203,019</u>

**16. STOCKS**

	2020 £	2019 £
Stocks	<u>3,752</u>	<u>922</u>

**17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020 £	2019 £
Trade debtors	1,498	7,683
Other debtors	603,288	645,312
Prepayments	1,819	1,819
	<u>606,605</u>	<u>654,814</u>

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020	2019
	£	£
Trade creditors	4,447	3,345
Taxation and social security	4,183	6,997
Other creditors	20,147	26,125
	<u>28,777</u>	<u>36,467</u>

**19. MOVEMENT IN FUNDS**

	At 1/1/20	Net movement	Transfers	At
	£	in funds	between	31/12/20
	£	£	funds	£
<b>Unrestricted funds</b>				
General fund	3,212,071	(193,839)	(237,183)	2,781,049
Further rebuild (designated fund)	200,000	-	150,000	350,000
Neutering (designated fund)	40,000	-	-	40,000
Microchipping (designated fund)	3,000	-	-	3,000
Matched Funding MNC (designated fund)	30,000	-	70,000	100,000
Closure provision (designated fund)	532,817	-	17,183	550,000
Purchase of dog walking area near shelter (designated fund)	345,000	-	-	345,000
	<u>4,362,888</u>	<u>(193,839)</u>	<u>-</u>	<u>4,169,049</u>
<b>TOTAL FUNDS</b>	<u>4,362,888</u>	<u>(193,839)</u>	<u>-</u>	<u>4,169,049</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	504,138	(697,977)	(193,839)
<b>Restricted funds</b>			
Reptile Rescue	258	(258)	-
<b>TOTAL FUNDS</b>	<u>504,396</u>	<u>(698,235)</u>	<u>(193,839)</u>

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**19. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/1/19 £	Net movement in funds £	Transfers between funds £	At 31/12/19 £
<b>Unrestricted funds</b>				
General fund	3,203,888	268,702	(260,519)	3,212,071
Further rebuild (designated fund)	100,000	-	100,000	200,000
Neutering (designated fund)	40,000	-	-	40,000
Microchipping (designated fund)	3,000	-	-	3,000
Matched Funding MNC (designated fund)	30,000	-	-	30,000
Closure provision (designated fund)	517,298	-	15,519	532,817
Purchase of dog walking area near shelter (designated fund)	200,000	-	145,000	345,000
	<u>4,094,186</u>	<u>268,702</u>	<u>-</u>	<u>4,362,888</u>
<b>Restricted funds</b>				
Equipment Fund - Appeal and grant monies to build and equip a unit at Patcham, Brighton.	4,561	(4,561)	-	-
East Grinstead and Crowborough Fund - monies to be used specifically in these areas following the closure of the branch.	7,716	(7,716)	-	-
	<u>12,277</u>	<u>(12,277)</u>	<u>-</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u><u>4,106,463</u></u>	<u><u>256,425</u></u>	<u><u>-</u></u>	<u><u>4,362,888</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	977,060	(708,358)	268,702
<b>Restricted funds</b>			
Equipment Fund - Appeal and grant monies to build and equip a unit at Patcham, Brighton.	-	(4,561)	(4,561)
East Grinstead and Crowborough Fund - monies to be used specifically in these areas following the closure of the branch.	-	(7,716)	(7,716)
	<u>-</u>	<u>(12,277)</u>	<u>(12,277)</u>
<b>TOTAL FUNDS</b>	<u><u>977,060</u></u>	<u><u>(720,635)</u></u>	<u><u>256,425</u></u>

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**20. RELATED PARTY DISCLOSURES**

a) Mr Simpson-Wells, the son of the Operations Manager, Mrs Wells, is employed by the charity as a Head of Department (Reptiles). His remuneration was £21,274 (2019 £21,211). This remuneration is agreed by the trustees.

Three members of staff including two of the Key Management Personnel have job related accommodation on site to carry out their duties.

b) The charity received a 'Door to Door' grant from National RSPCA of £25,173 (2019 £26,739) during the year.

c) Total Accounts Ltd, a company controlled by one of the trustees, Mrs Helen Lilley, supplied the charity with accounting software which was provided at cost of £412 (2019: £250).

**21. CONTINGENT ASSET - LEGACY INCOME**

As at 31 December 2019, the charity had been notified of a residuary legacy where the value of the estate was uncertain. The charity is entitled to a 1/11th share in a property once the life tenant has died. The property at the date of death had been valued at £800,000.

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	2020 £	2019 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations, subscriptions and sundry income	56,462	37,810
Legacies	272,888	646,655
Grants	25,173	26,739
Friends of Brighton	2,959	19,970
	<hr/>	<hr/>
	357,482	731,174
<b>Other trading activities</b>		
Fundraising	305	2,731
Private boarding	23,281	64,016
	<hr/>	<hr/>
	23,586	66,747
<b>Investment income</b>		
Deposit account interest	9,786	21,054
<b>Charitable activities</b>		
Boarding fees and shop sales	28,131	59,843
Animal fees	72,014	98,122
Charitable neutering	215	120
	<hr/>	<hr/>
	100,360	158,085
<b>Other income</b>		
Furlough grant	13,182	-
	<hr/>	<hr/>
<b>Total incoming resources</b>	504,396	977,060
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising expenses	89	237
Open Day expenses	159	3,760
	<hr/>	<hr/>
	248	3,997
<b>Charitable activities</b>		
Wages and salaries	302,826	342,895
Food and welfare	15,290	37,435
Carried forward	318,116	380,330

This page does not form part of the statutory financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX BRIGHTON  
AND EAST GRINSTEAD BRANCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	2020	2019
	£	£
<b>Charitable activities</b>		
Brought forward	318,116	380,330
Rates, light, heat and telephone	36,475	38,531
Repairs and maintenance	16,899	35,753
Printing, postage and stationery	2,040	2,612
Vets fees and drugs	72,566	110,901
Charitable neutering	470	1,541
Shop stock	10,671	2,956
Cleaning materials	6,095	7,396
Transport and travel costs	8,575	8,243
Uniforms	30	237
Friends of Brighton Projects	11,735	5,524
Irrecoverable VAT	2,456	2,394
Depreciation freehold property	84,441	90,939
Depreciation fixtures and fittings	3,749	5,018
Depreciation motor vehicles	6,338	6,388
Profit on sale of tangible fixed assets	(125)	-
Grants to institutions	100,368	-
	<u>680,899</u>	<u>698,763</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Auditors' remuneration	3,900	4,000
Professional fees and insurances	11,664	11,651
Sundry expenses and bank charges	1,524	2,224
	<u>17,088</u>	<u>17,875</u>
Total resources expended	<u>698,235</u>	<u>720,635</u>
<b>Net (expenditure)/income</b>	<u>(193,839)</u>	<u>256,425</u>

This page does not form part of the statutory financial statements