

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**

	Page
Report of the Trustees	1 to 11
Report of the Independent Auditors	12 to 15
Statement of Financial Activities	16
Balance Sheet	17
Cash Flow Statement	18
Notes to the Cash Flow Statement	19
Notes to the Financial Statements	20 to 30
Detailed Statement of Financial Activities	31 to 32

**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**

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**

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
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AND EAST GRINSTEAD BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**

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
CRUELTY TO ANIMALS SUSSEX BRIGHTON
AND EAST GRINSTEAD BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

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
CRUELTY TO ANIMALS SUSSEX BRIGHTON
AND EAST GRINSTEAD BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

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
AND EAST GRINSTEAD BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

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
CRUELTY TO ANIMALS SUSSEX BRIGHTON
AND EAST GRINSTEAD BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

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
AND EAST GRINSTEAD BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

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
AND EAST GRINSTEAD BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

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
AND EAST GRINSTEAD BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**

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
CRUELTY TO ANIMALS SUSSEX BRIGHTON
AND EAST GRINSTEAD BRANCH

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
CRUELTY TO ANIMALS SUSSEX BRIGHTON
AND EAST GRINSTEAD BRANCH**

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. 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
CRUELTY TO ANIMALS SUSSEX BRIGHTON
AND EAST GRINSTEAD BRANCH

Use of our report

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

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
CRUELTY TO ANIMALS SUSSEX BRIGHTON
AND EAST GRINSTEAD BRANCH**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	357,224	258	357,482	731,174
Charitable activities					
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	-
Total		504,138	258	504,396	977,060
EXPENDITURE ON					
Raising funds	7	248	-	248	3,997
Charitable activities					
Kennels and sanctuary	8	697,729	258	697,987	716,638
Total		697,977	258	698,235	720,635
NET INCOME/(EXPENDITURE)		(193,839)	-	(193,839)	256,425
RECONCILIATION OF FUNDS					
Total funds brought forward		4,362,888	-	4,362,888	4,106,463
TOTAL FUNDS CARRIED FORWARD		4,169,049	-	4,169,049	4,362,888

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 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	15	1,117,411	-	1,117,411	1,203,019
CURRENT ASSETS					
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>
CREDITORS					
Amounts falling due within one year	18	(28,777)	-	(28,777)	(36,467)
NET CURRENT ASSETS		<u>3,051,638</u>	<u>-</u>	<u>3,051,638</u>	<u>3,159,869</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>4,169,049</u>	<u>-</u>	<u>4,169,049</u>	<u>4,362,888</u>
NET ASSETS		<u>4,169,049</u>	<u>-</u>	<u>4,169,049</u>	<u>4,362,888</u>
FUNDS	19				
Unrestricted funds				<u>4,169,049</u>	<u>4,362,888</u>
TOTAL FUNDS				<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 £
Cash flows from operating activities			
Cash generated from operations	1	(71,533)	(73,076)
Net cash used in operating activities		(71,533)	(73,076)
Cash flows from investing activities			
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		991	11,037
Change in cash and cash equivalents in the reporting period		(70,542)	(62,039)
Cash and cash equivalents at the beginning of the reporting period		2,540,600	2,602,639
Cash and cash equivalents at the end of the reporting period		2,470,058	2,540,600

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
Adjustments for:		
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
Net cash used in operations	<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
	£	£	£
Net cash			
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>
Total	<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**

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**

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**

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	<u>9,786</u>	<u>21,054</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2020	2019
		£	£
Boarding fees and shop sales	Kennels and sanctuary	28,131	59,843
Animal fees	Kennels and sanctuary	72,014	98,122
Charitable neutering	Kennels and sanctuary	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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	731,174	-	731,174
Charitable activities			
Kennels and sanctuary	158,085	-	158,085
Other trading activities	66,747	-	66,747
Investment income	21,054	-	21,054
Total	977,060	-	977,060
EXPENDITURE ON			
Raising funds	3,997	-	3,997
Charitable activities			
Kennels and sanctuary	704,361	12,277	716,638
Total	708,358	12,277	720,635
NET INCOME/(EXPENDITURE)	268,702	(12,277)	256,425
RECONCILIATION OF FUNDS			
Total funds brought forward	4,094,186	12,277	4,106,463
TOTAL FUNDS CARRIED FORWARD	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 £
COST				
At 1 January 2020	2,629,267	51,634	57,113	2,738,014
Additions	-	8,920	-	8,920
Disposals	-	-	(6,700)	(6,700)
At 31 December 2020	2,629,267	60,554	50,413	2,740,234
DEPRECIATION				
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)
At 31 December 2020	1,546,223	46,561	30,039	1,622,823
NET BOOK VALUE				
At 31 December 2020	1,083,044	13,993	20,374	1,117,411
At 31 December 2019	1,167,485	8,822	26,712	1,203,019

16. STOCKS

	2020 £	2019 £
Stocks	3,752	922

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
	606,605	654,814

**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 in funds £	Transfers between funds £	At 31/12/20 £
Unrestricted funds				
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>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	504,138	(697,977)	(193,839)
Restricted funds			
Reptile Rescue	258	(258)	-
TOTAL FUNDS	<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 £
Unrestricted funds				
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>
Restricted funds				
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>
TOTAL FUNDS	<u>4,106,463</u>	<u>256,425</u>	<u>-</u>	<u>4,362,888</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	977,060	(708,358)	268,702
Restricted funds			
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>
TOTAL FUNDS	<u>977,060</u>	<u>(720,635)</u>	<u>256,425</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**

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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
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/> 357,482	<hr/> 731,174
Other trading activities		
Fundraising	305	2,731
Private boarding	23,281	64,016
	<hr/> 23,586	<hr/> 66,747
Investment income		
Deposit account interest	9,786	21,054
Charitable activities		
Boarding fees and shop sales	28,131	59,843
Animal fees	72,014	98,122
Charitable neutering	215	120
	<hr/> 100,360	<hr/> 158,085
Other income		
Furlough grant	13,182	-
	<hr/> 504,396	<hr/> 977,060
Total incoming resources		
EXPENDITURE		
Raising donations and legacies		
Fundraising expenses	89	237
Open Day expenses	159	3,760
	<hr/> 248	<hr/> 3,997
Charitable activities		
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 £
Charitable activities		
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	-
	<hr/> 680,899	<hr/> 698,763
Support costs		
Governance costs		
Auditors' remuneration	3,900	4,000
Professional fees and insurances	11,664	11,651
Sundry expenses and bank charges	1,524	2,224
	<hr/> 17,088	<hr/> 17,875
Total resources expended	<hr/> 698,235	<hr/> 720,635
Net (expenditure)/income	<hr/> <hr/> (193,839)	<hr/> <hr/> 256,425

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