



RSPCA Sussex Brighton & East Grinstead Branch

Registered Charity No. 206630



Annual Report 2021



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



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or an animal in distress?**

Call 0300 1234 999

**Or report online:
rspca.org.uk/report**



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1. BRANCH REFERENCE AND ADMINISTRATION DETAILS

Charity Name:	Royal Society for the Prevention of Cruelty to Animals Sussex, Brighton and East Grinstead Branch
Working Name:	RSPCA Sussex, Brighton and East Grinstead Branch
Charity Number:	206630
Principal Office:	RSPCA Animal Shelter and Kennels Braypool Lane, Patcham Brighton, BN1 8ZH

Principal Bankers:

Lloyds Bank
55 Preston Circus
Brighton
BN1 4LQ

Independent Auditors:

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton

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)

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

123 Cats
Rehomed

Many
Reptiles
Rehomed

277 Animals
Neutered

£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 2nd 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 19th June. Alongside the Dog Show there will be stalls, games, cakes and refreshments.

- BRIGHTON PRIDE

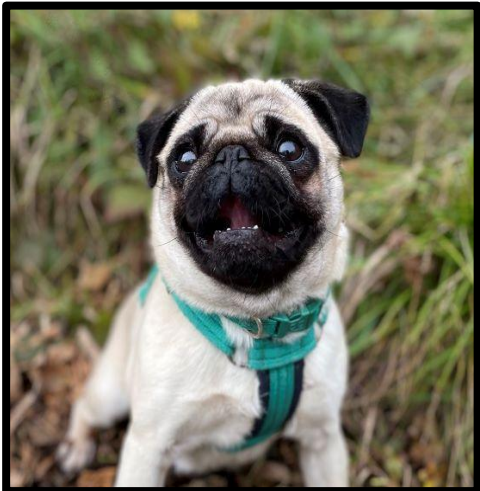
We will be running a stall at the popular Pride weekend at Preston Park, Brighton and will be there on both Saturday 7th and Sunday 8th August.

- 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 24th July Fulking Village
- WORTHING LIONS FESTIVAL Saturday 30th July Worthing Seafront
- SMALL DOLE SUMMER SHOW & DOG SHOW Saturday 6th August Small Dole Village
- PATCHAM DUCK FARE Saturday 26th 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**

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, quiet 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**

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
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

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
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

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
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

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
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

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
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

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
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

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
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

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 on24/06/22..... 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**

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
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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. 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
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Date: *24/6/22*

**ROYAL SOCIETY FOR THE PREVENTION OF
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**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

		Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	855,782	-	855,782	357,482
Charitable activities	5				
Kennels and sanctuary		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
Total		1,009,806	-	1,009,806	504,396
EXPENDITURE ON					
Raising funds	7	-	-	-	248
Charitable activities	8				
Kennels and sanctuary		864,481	-	864,481	697,987
Total		864,481	-	864,481	698,235
NET INCOME/(EXPENDITURE)		145,325	-	145,325	(193,839)
RECONCILIATION OF FUNDS					
Total funds brought forward		4,169,049	-	4,169,049	4,362,888
TOTAL FUNDS CARRIED FORWARD		4,314,374	-	4,314,374	4,169,049

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF
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BALANCE SHEET
31 DECEMBER 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	15	1,392,780	-	1,392,780	1,117,411
CURRENT ASSETS					
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>
CREDITORS					
Amounts falling due within one year	18	(54,549)	-	(54,549)	(28,777)
NET CURRENT ASSETS		<u>2,921,594</u>	<u>-</u>	<u>2,921,594</u>	<u>3,051,638</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>4,314,374</u>	<u>-</u>	<u>4,314,374</u>	<u>4,169,049</u>
NET ASSETS		<u>4,314,374</u>	<u>-</u>	<u>4,314,374</u>	<u>4,169,049</u>
FUNDS	19				
Unrestricted funds				<u>4,314,374</u>	<u>4,169,049</u>
TOTAL FUNDS				<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

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 2021**

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	73,043	(71,533)
Net cash provided by/(used in) operating activities		73,043	(71,533)
Cash flows from investing activities			
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		(370,151)	991
Change in cash and cash equivalents in the reporting period		(297,108)	(70,542)
Cash and cash equivalents at the beginning of the reporting period		2,470,058	2,540,600
Cash and cash equivalents at the end of the reporting period		2,172,950	2,470,058

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)
Adjustments for:		
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)
Net cash provided by/(used in) operations	<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 £
Net cash			
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>
Total	<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**

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**

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**

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**

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
AND EAST GRINSTEAD BRANCH**

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

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising	2,393	305
Private boarding	34,849	23,281
	<u>37,242</u>	<u>23,586</u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>1,115</u>	<u>9,786</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021	2020
		£	£
Boarding fees and shop sales	Kennels and sanctuary	35,927	28,131
Animal fees	Kennels and sanctuary	76,281	72,014
Charitable neutering	Kennels and sanctuary	<u>1,814</u>	<u>215</u>
		<u>114,022</u>	<u>100,360</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

	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
AND EAST GRINSTEAD BRANCH**

**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	752,562	78,943	32,976	864,481

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
	£
Kennels and sanctuary	32,976
	<u>32,976</u>

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	9,100	7,801
	<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
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**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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	357,224	258	357,482
Charitable activities			
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
Total	504,138	258	504,396
EXPENDITURE ON			
Raising funds	248	-	248
Charitable activities			
Kennels and sanctuary	697,729	258	697,987
Total	697,977	258	698,235
NET INCOME/(EXPENDITURE)	(193,839)	-	(193,839)
RECONCILIATION OF FUNDS			
Total funds brought forward	4,362,888	-	4,362,888
TOTAL FUNDS CARRIED FORWARD	4,169,049	-	4,169,049

**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

15. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 January 2021	2,629,267	60,554	50,413	2,740,234
Additions	346,817	24,449	-	371,266
At 31 December 2021	2,976,084	85,003	50,413	3,111,500
DEPRECIATION				
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
At 31 December 2021	1,629,090	53,203	36,427	1,718,720
NET BOOK VALUE				
At 31 December 2021	1,346,994	31,800	13,986	1,392,780
At 31 December 2020	1,083,044	13,993	20,374	1,117,411

16. STOCKS

	2021 £	2020 £
Stocks	11,923	3,752

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
	791,270	606,605

**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**

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
	£	£	£	£
Unrestricted funds				
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>
TOTAL FUNDS	<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
	£	£	£
Unrestricted funds			
General fund	1,009,806	(864,481)	145,325
	<u>1,009,806</u>	<u>(864,481)</u>	<u>145,325</u>
TOTAL FUNDS	<u>1,009,806</u>	<u>(864,481)</u>	<u>145,325</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

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 £
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>

Comparative 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>

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
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations, subscriptions and sundry income		
Legacies	50,073	56,462
Grants	772,922	272,888
Friends of Brighton	24,134	25,173
	8,653	2,959
	<hr/>	<hr/>
	855,782	357,482
Other trading activities		
Fundraising	2,393	305
Private boarding	34,849	23,281
	<hr/>	<hr/>
	37,242	23,586
Investment income		
Deposit account interest	1,115	9,786
Charitable activities		
Boarding fees and shop sales	35,927	28,131
Animal fees	76,281	72,014
Charitable neutering	1,814	215
	<hr/>	<hr/>
	114,022	100,360
Other income		
Furlough grant	1,645	13,182
	<hr/>	<hr/>
Total incoming resources	1,009,806	504,396
EXPENDITURE		
Raising donations and legacies		
Fundraising expenses	-	89
Open Day expenses	-	159
	<hr/>	<hr/>
	-	248
Charitable activities		
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

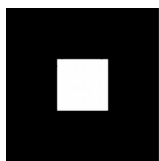
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**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS SUSSEX BRIGHTON
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**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021 £	2020 £
Charitable activities		
Brought forward		
Repairs and maintenance	428,476	354,591
Printing, postage and stationery	61,714	16,899
Vets fees and drugs	3,971	2,040
Charitable neutering	86,826	72,566
Shop stock	15,419	470
Cleaning materials	7,044	10,671
Transport and travel costs	7,366	6,095
Uniforms	4,198	8,575
Friends of Brighton Projects	2,354	30
Irrecoverable VAT	13,689	11,735
Settlement fees	3,108	2,456
Depreciation freehold property	22,500	-
Depreciation fixtures and fittings	82,867	84,441
Depreciation motor vehicles	6,642	3,749
Profit on sale of tangible fixed assets	6,388	6,338
Grants to institutions	-	(125)
	78,943	100,368
	<hr/> 831,505	<hr/> 680,899
Support costs		
Governance costs		
Auditors' remuneration	4,450	3,900
Professional fees and insurances	25,886	11,664
Sundry expenses and bank charges	2,640	1,524
	<hr/> 32,976	<hr/> 17,088
Total resources expended	<hr/> 864,481	<hr/> 698,235
Net income/(expenditure)	<hr/> 145,325	<hr/> (193,839)

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 1st and 2nd 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)