

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

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

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

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**ROYAL SOCIETY FOR THE PREVENTION OF  
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**CHAIRMAN'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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

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

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

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

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

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

Doug Taylor

Chairman

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS SUSSEX NORTH  
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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

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

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

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

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

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

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

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**OBJECTIVES AND ACTIVITIES**

**Significant activities**

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

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

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

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

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

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

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

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

Brave volunteers dropped from the i360 to raise money for animals.. The Christmas Tree Fayre built on the success of the previous year to sell more trees and attract more participants. The New Year's Day Dip was again successful at bringing together supporters to fundraise our way into 2024.

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

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

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

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

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

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

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

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**OBJECTIVES AND ACTIVITIES**

**Public benefit**

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

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

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

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

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

**Volunteers**

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

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

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**ACHIEVEMENT AND PERFORMANCE**

**Fundraising activities**

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

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

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

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

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

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

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

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

**Investment performance**

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

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

**FINANCIAL REVIEW**

**Financial position**

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

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

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

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

**Reserves Policy**

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

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**FUTURE PLANS**

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

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

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

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

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

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

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

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

**Recruitment and appointment of new trustees**

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

**Organisational structure**

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

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

**Key management remuneration**

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

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

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

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



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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Connected parties**

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

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

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

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

**Risk management**

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

The major risks identified are:

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

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

206630

**Principal address**

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

**Trustees**

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

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Auditors**

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

**Branch manager**

Mrs J Eden

**Bankers**

Lloyds TSB Bank PLC  
55 Preston Circus  
Brighton  
BN1 4LQ

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

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

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

D Taylor - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
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**Opinion**

We have audited the financial statements of Royal Society For The Prevention Of Cruelty To Animals Sussex North & Brighton Branch (the 'charity') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

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

**Conclusions relating to going concern**

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

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

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

**Other information**

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

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

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

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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.

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**Our responsibilities for the audit of the financial statements**

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

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

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

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

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

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

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

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

We also

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

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

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

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

Eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

**Use of our report**

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

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

27 June 2024

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

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

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

The notes form part of these financial statements



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

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

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

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

D Taylor - Trustee

The notes form part of these financial statements

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

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

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

The notes form part of these financial statements

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

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

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

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

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

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

The notes form part of these financial statements

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

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

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

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

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

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

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

**Going Concern**

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

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

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

**Income**

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

**Legacies**

For legacies, entitlement is taken on a case by case basis as the earlier of the date on which: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

If the legacy is in the form of an asset other than cash or an asset listed on a recognised stock exchange, recognition is subject to the value of the asset being able to be reliably measured and title to the asset has passed to the charity. Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

**Volunteers**

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

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

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

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**1. ACCOUNTING POLICIES - continued**

**Income**

**Grants**

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

**Donations and Fundraising**

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

**Government grants**

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

**Coronavirus Job Retention Scheme (CJRS)**

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

**Earned and other income**

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

Income from investments is recognised on a receivable basis.

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

**Expenditure**

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

-Costs of raising funds includes salaries expenses and overheads

-Expenditure on charitable activities includes salaries, expenses and overheads

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

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

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

Costs of charitable activities comprise direct costs.

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

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

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

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**1. ACCOUNTING POLICIES - continued**

**Expenditure**

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

**Tangible fixed assets**

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

The rates of depreciation used are as follows :

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

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

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

**Stocks**

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

**Taxation**

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

**Fund accounting**

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

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

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

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

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

**Donated goods**

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

**Financial instruments**

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

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

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

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

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**1. ACCOUNTING POLICIES - continued**

**Financial instruments**

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

**Cash and cash equivalents**

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

**Trade Creditors**

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

**Vat**

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

**2. DONATIONS AND LEGACIES**

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

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

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

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

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

**3. OTHER TRADING ACTIVITIES**

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

**4. INVESTMENT INCOME**

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

**5. INCOME FROM CHARITABLE ACTIVITIES**

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

**6. RAISING FUNDS**

**Raising donations and legacies**

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

**7. CHARITABLE ACTIVITIES COSTS**

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



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

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

**8. DIRECT COSTS OF CHARITABLE ACTIVITIES**

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

**9. GRANTS PAYABLE**

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

No grants were made to other RSPCA branches during 2023.

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

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

**10. SUPPORT COSTS**

	Governance costs
	£
Kennels and sanctuary	47,235

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

**Governance costs**

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

**11. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**12. STAFF COSTS**

Staff costs during the year were as follows:

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

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

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

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

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

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

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

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

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

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

**14. TANGIBLE FIXED ASSETS**

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

**15. STOCKS**

	2023 £	2022 £
Stocks	14,453	14,355

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

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

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

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

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

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

**18. LEASING AGREEMENTS**

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

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

**19. MOVEMENT IN FUNDS**

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

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

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

**19. MOVEMENT IN FUNDS - continued**

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

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

**Comparatives for movement in funds**

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

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

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

**19. MOVEMENT IN FUNDS - continued**

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

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

**20. CONTINGENT ASSETS**

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

**21. RELATED PARTY DISCLOSURES**

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

b) Transactions with other RSPCA organisations

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

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

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

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

c) Grants to other branches - see Note 10.