

RSPCA Brighton & The Heart of Sussex

Trustees' Report
and Financial Statements

for the year ended 31 December 2024

Registered Charity Number 206630

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

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RSPCA BRIGHTON AND THE HEART OF SUSSEX

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

CHAIRMAN'S REPORT

Charity name

RSPCA Brighton & The Heart of Sussex

Working names and previous names

RSPCA Brighton (Working name)

RSPCA Brighton Reptile Rescue (Working name)

RSPCA Sussex Brighton and East Grinstead Branch (Working name)

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

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

RSPCA Sussex Brighton and East Grinstead Branch (Previous name)

Trustees

D Taylor Chairman

J Brazier Secretary

A Bolton

R Langridge Treasurer (Appointed 17 February 2025)

S Emms

S Bilby

R Gales

G Anderson

A Stubbings

P Browning Treasurer (Resigned 17 February 2025)

Principal Office

RSPCA Brighton & The Heart of Sussex

Braypool Lane

Patcham

Brighton

BN1 8ZH

Registered Charity Number

206630

Key management personnel

Branch manager – J Eden

Finance manager – P Browning

Independent Auditor

Blue Spire Limited

Cawley Priors

South Pallant

Chichester

West Sussex

PO19 1SY

Bankers

Lloyds TSB Bank PLC

55 Preston Circus

Brighton

BN1 4LQ

Bank of Scotland PLC

Pentland House

8 Lochside Avenue

Edinburgh

EH12 9DJ

Bank of Scotland PLC

1 Church Road

Burgess Hill

West Sussex

RH15 9BD

RSPCA BRIGHTON AND THE HEART OF SUSSEX

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

CHAIRMAN'S REPORT

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

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

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

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

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

Doug Taylor
Chairman

RSPCA BRIGHTON AND THE HEART OF SUSSEX

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

TRUSTEES' REPORT

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

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing document

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

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

Recruitment and appointment of new Trustees

No new trustees were appointed to the Board in 2024.

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

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

Organisational structure

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

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

Key management remuneration

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

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

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

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

RSPCA BRIGHTON AND THE HEART OF SUSSEX

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

TRUSTEES' REPORT

Connected parties

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

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

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

Risk management

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

The major risks identified are:

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

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

OBJECTIVES AND ACTIVITIES

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

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

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

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

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

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

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

TRUSTEES' REPORT

Significant activities

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

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

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

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

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

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

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

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

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

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

Volunteers

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

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

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

TRUSTEES' REPORT

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

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

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

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

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

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

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

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

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

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

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

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

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

Investment performance

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

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

RSPCA BRIGHTON AND THE HEART OF SUSSEX

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

TRUSTEES' REPORT

FINANCIAL REVIEW

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

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

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

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

Reserves Policy

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

PLANS FOR FUTURE PERIODS

Going Concern

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

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

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

Other

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

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

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

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

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

TRUSTEES' REPORT

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees' are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees' to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees' are required to:

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

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

APPOINTMENT OF INDEPENDENT AUDITOR

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

Approved by the Trustees' and signed on their behalf.

D Taylor - Trustee

Date

RSPCA BRIGHTON AND THE HEART OF SUSSEX

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the financial statements of Royal Society for the Prevention of Cruelty to Animals Brighton & The Heart of Sussex (the 'charity') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Other matter

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

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

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

Other information

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

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT

Matters on which we are required to report by exception

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

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

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

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

Audit procedures performed by the engagement team included:

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

RSPCA BRIGHTON AND THE HEART OF SUSSEX

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

INDEPENDENT AUDITOR'S REPORT

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

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

Use of our report

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

Blue Spire Limited, Statutory Auditor

Cawley Priory
South Pallant
Chichester
West Sussex
PO19 1SY

Date

Blue Spire Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

RSPCA BRIGHTON AND THE HEART OF SUSSEX

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

STATEMENT OF FINANCIAL ACTIVITIES

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

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

RSPCA BRIGHTON AND THE HEART OF SUSSEX

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

BALANCE SHEET AS AT 31 DECEMBER 2024

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

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

.....
D Taylor
Trustee

The accompanying notes form part of these financial statements

Charity number: 206630

RSPCA BRIGHTON AND THE HEART OF SUSSEX

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

STATEMENT OF CASH FLOWS

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

RSPCA BRIGHTON AND THE HEART OF SUSSEX

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

ACCOUNTING POLICIES

General information, scope and basis of the financial statements

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

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

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

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

Funds

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

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

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

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

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

INCOME

Income recognition

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

Donations and Fundraising

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

Legacies

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

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

RSPCA BRIGHTON AND THE HEART OF SUSSEX

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

ACCOUNTING POLICIES

Grants

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

Earned and other income

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

Income from investments is recognised on a receivable basis.

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

EXPENDITURE

Expenditure

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

Expenditure is categorised under the following headings:

Costs of raising funds includes salaries, expenses and overheads.

Expenditure on charitable activities includes salaries, expenses and overheads.

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

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

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

Costs of charitable activities comprise direct costs.

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

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

Donated goods

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

Volunteers

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

Financial instruments

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

RSPCA BRIGHTON AND THE HEART OF SUSSEX

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

ACCOUNTING POLICIES

Fixed Assets

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

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

Freehold land is not depreciated.

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

Stocks

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

Debtors receivable and creditors payable within one year

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

Cash and cash equivalents

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

Taxation

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

VAT

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

Critical accounting judgements and key sources of estimation uncertainty

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

RSPCA BRIGHTON AND THE HEART OF SUSSEX

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

NOTES TO THE FINANCIAL STATEMENTS

1. Donations and legacies

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

2. Grants

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

3. Income from charitable activities

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

4. Income from other trading activities

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

RSPCA BRIGHTON AND THE HEART OF SUSSEX

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

NOTES TO THE FINANCIAL STATEMENTS

5. Investment income

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

6. Expenditure on raising funds

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

7. Charitable activities costs

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

RSPCA BRIGHTON AND THE HEART OF SUSSEX

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

NOTES TO THE FINANCIAL STATEMENTS**8. Expenditure on charitable activities**

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

9. Support costs

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

10. Auditor's remuneration

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

NOTES TO THE FINANCIAL STATEMENTS

11. Wages and salary cost

Staff costs during the year were as follows:

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

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

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

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

12. Related party transactions

Trustee remuneration

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

Trustee expenses

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

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

2) Transactions with other RSPCA organisations:

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

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

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS

13. Fixed assets

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

14. Stocks

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

15. Debtors

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

16. Creditors

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

RSPCA BRIGHTON AND THE HEART OF SUSSEX

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

NOTES TO THE FINANCIAL STATEMENTS

17. Analysis of net movement in funds

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

RSPCA BRIGHTON AND THE HEART OF SUSSEX

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

NOTES TO THE FINANCIAL STATEMENTS

18. Description of funds

Restricted funds

Cattery Rebuild

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

Sussex North Fund

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

Emergency Vet Bills

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

Designated funds

Designated fund - property

Funds held to repair, maintain and upgrade the property

Neutering (designated fund)

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

Microchipping (designated fund)

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

Closure provision (designated fund)

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

Upgrade of Animal Housing (designated fund)

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

19. Transfer of funds

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

NOTES TO THE FINANCIAL STATEMENTS

20. Financial instruments

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

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

21. Lease commitments

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

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS

23. Comparative statement of financial activities

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