

Charity Registration No. 206300

RSPCA SUSSEX WEST BRANCH
(FORMERLY RSPCA SUSSEX CHICHESTER
& DISTRICT BRANCH)

ANNUAL REPORT AND
FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 DECEMBER 2021

RSPCA SUSSEX WEST BRANCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M Falloon P Marshall N Cockram G Stribling-Wright F O'Kelly I Glenister A Faye C Penhallurick R Mills
Charity number	206300
Principal address	Mount Noddy Animal Centre Blackmill Lane Eartham Chichester West Sussex PO18 0LL
Auditor	Watling & Hirst Limited Cawley Place 15 Cawley Road Chichester West Sussex PO19 1UZ

RSPCA SUSSEX WEST BRANCH

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RSPCA SUSSEX WEST BRANCH

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2021

Welcome from Nicholas Cockram Chair:

It's hard to believe that in 2021, we all had to endure another challenging year as we continued to work with the uncertainties associated with the pandemic.

In January as we entered into the third national lockdown, we embarked on the major re-development of Mount Noddy Animal Centre, the first in over 50 years. It has been a beacon of light to witness the transformation of Mount Noddy Animal Centre, enabling us in the future to provide the highest standards of welfare and accommodation, based on the latest animal science for cats and dogs in need of care.

We were able to embark on this bold journey as the Branch was fortunate in 2016 to receive a large legacy that enabled us to start plans to make the redevelopment vision a reality. However, once we had gone out to tender, it became clear that additional funding was required that could not be met from fundraising and annual income alone. The trustees sold one of the investment rental properties and the sale completed in time to negate the need to draw down on a bank loan.

Towards the end of the year the trustees agreed to change the name of the Branch to Sussex West, to better reflect our geographical area of operation.

Post year-end, and at the time of writing this report, the government has announced the lifting of Covid restrictions and like all other organisations, we are slowly rebuilding our capacity, whilst coping with the different Covid-19 variants that are still very much in evidence.

I want to thank my fellow trustees and, on their behalf, a big thank you to our donors, supporters, partners, foster carers and volunteers. I want to express the trustee's gratitude to Susan our Animal Centre Manager, who throughout the 2021, remained working onsite liaising with the site manager, foster carers, inspectors and keeping the small animal care staff team, designated essential workers during the pandemic, in a safe, Covid-free, work environment. Finally, but not least, our thanks to the Animal Centre and Shop staff teams who were furloughed, but remained fully engaged in our animal welfare work and once the Covid restrictions were lifted, returned enthusiastically to the workplace.


.....
N Cockram
Chairman

Date: 26/1/2022
.....

RSPCA SUSSEX WEST BRANCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report and the audited financial statements of the charity for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the National RSPCA Branch Rules, 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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The object of the charity is to promote kindness and good care, and prevent or suppress cruelty to animals by all lawful means with particular reference to the geographic area of the Branch, in accordance with the policies of the National Society.

In planning our activities for the year, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit – running a Charity (PB2).

Our vision, mission, values and aims

Vision: A world where all animals are respected and treated with kindness and compassion.

Mission: To promote kindness and good care, and prevent or suppress cruelty to animals by all lawful means with particular reference to the geographic area of the Branch, in accordance with the policies of the National RSPCA Society.

Values: They shape the way we work, underpinning our objectives and are at the heart of our work with animals:

- **Compassionate** - We care deeply about animals and animal welfare and we act with kindness and consideration at all times.
- **Committed** - We never give up on healthy, rehoming animals and go the extra mile to find the perfect match so animals will flourish in their forever homes.
- **Creative** - We work with integrity – regularly reviewing our performance and drawing on best practice to improve how we work.
- **Expert** - We have the expertise in animal welfare and access to the latest, evidence-based standards of animal welfare.
- **Resilient** - We are solutions focused, adapting to get the best welfare outcome even in the face of adversity.

Strategic aims:

- We will support the Society's Inspectorate in their work, funding veterinary treatment and emergency accommodation for mistreated or abandoned animals.
- We will accept stray and owned animals for rehabilitating and rehoming; and, ensure healthy, rehoming animals are never euthanized.
- We will carry out an animal welfare community outreach programme throughout our geographic area.
- We will increase awareness of the Branch's work and the new facilities at Mount Noddy Animal Centre.
- We will maximise and diversify our income streams and ensure the financial sustainability our branch in the medium to long term.

RSPCA SUSSEX WEST BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance

To ensure activities remain focused on our charitable aims and continue to deliver public benefit, the trustees have reviewed the outcomes and achievements.

During the year, our four main areas of activity were: 1. Mount Noddy Animal Centre 2. Charity Shop Retail 3. Governance & Management and 4. Fundraising and Public Awareness.

1. Mount Noddy Animal Centre

At Mount Noddy Animal Centre we rescue, rehabilitate and rehome cats and dogs. We have an open intake policy and are committed to taking in all cats and dogs in need of our help. Unlike many other animal centres, we do not discriminate on breed or behavior history, when taking in unwanted animals. We support our local RSPCA Inspectors by taking in, free of charge, rehabilitating and rehoming cats and dogs suffering from neglect, abuse and animals that have been abandoned. We also take in pets whose owners suffer ill health, financial difficulties or die and lost animals and take proactive steps to reunite them with owners.

During the pandemic, all animal shelters were closed to the public. Under the Department for Environment Food and Rural Affairs (DEFRA) ruling, animal shelter staff were classified 'essential workers' and animal shelters permitted to continue to adopt and foster animals as long as DEFRA's guidelines were followed. The guidelines included: all adopters or fosterers living within about an hour's drive of the Centre; all discussions and meeting to take place virtually. This involved sending videos and photos of the animals behaviour to them; and, the adopter being on a video call to see the dog interact with people and other dogs to give them a deeper understanding of their pet's personality. Home visits were also carried out virtually, through photos or video walk-through the home. The staff then delivered the dog or cat to their new homes whilst observing social distancing. All post adoption support was also carried out virtually.

To comply with the temporary procedures, the staff team needed to learn new processes and troubleshoot issues as they introduced adopters and fosterers virtually to their potential animals, so they were aware of the commitment they were undertaking. Multiple virtual visits had to be undertaken to ensure potential adopters had seen all behaviours and were confident and happy to take on the animal.

The social distancing also provided challenges with regard to our veterinary provision. We were unable to accompany animals into the vet clinic. For nervous animals we were able to have them seen outdoors by a vet, whilst observing social distancing measures. Once restrictions were lifted Mount Noddy Animal Centre animal welfare work continued virtually, while the Centre remained closed to the public to comply with health & safety regulations related to the building works.

At the beginning of the 2021, we had 17 animals in our care and during the year we took in 11 dogs, 35 cats and a tortoise compared to 157 in 2020 before the start of the building works. 37 animals were adopted, 9 transferred out to other Centres for adoption, 5 were reunited with their owners, and sadly 1 cat was euthanised due to ill health and 3 new born kittens died. At the end of 2021 we had 9 animals remaining in our care waiting to find their forever homes

RSPCA SUSSEX WEST BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Happy Tails

Many adopters update us on a regular basis of how the cat or dog they have adopted has settled into their forever homes.

Bruno, came into our care with complex behavioral and medical needs. He has now been with his forever family for 3 months and they wanted to share their experience.



"We had a great experience with you guys adopting Bruno. I thought the adoption process was very straight forward. Meeting up with Bruno for walks in the park and you guys explaining his behaviors and his needs was a great way of understanding Bruno's needs and what we could work on with him. So, handing him over to us would not be too difficult as we started growing a bond. over time this benefited us and Bruno. He settled in so quickly and it was also lovely to know that if we needed any help....you guys were always there for support. Having lost Sonny our previous dog a few months before, we never thought we would fall in love with another dog. But... Bruno was our perfect match! It's like we've had him forever he is happy contented and he calmed down so much with us. Thank you so much for everything you've done to allow Bruno into our lives. It's now been 3 months since we've had Bruno. Thanks for choosing us to be his new parents - we will always be grateful."

Nelson the Cockapoo, was bought as a lockdown puppy in June 2020. He was signed over to the Centre in March 2021 as a 1 year old. His family were not able to cope with his behaviours and as an under-socialised dog, he was very mouthy and had many challenging breed traits such as resource guarding. Nelson needed all the basic training. He was very anxious and unsure, so spending time in a foster home with a confident dog, really helped prepare him for his new home.

After 6 weeks in foster care, Nelson was adopted to a lovely family in the West Country. His adopter is a dog trainer and was really committed to Nelson's ongoing development. She spent time getting him comfortable with handling so she was able to meet his specific grooming needs. 'Nelsons hobbies include flyball, hoopers and trick training, but his favourite without a doubt is paddle boarding - we think he is part seal, he loves the water so much! Thank you for letting us adopt him, he is a happy boy, and we are a happy family'.



Strider, was only 6 weeks old when he was rescued from the Chichester canal in June 2021. The tiny kitten was very lucky as a member of the public witnessed him falling into the water, rescued him and brought him to Mount Noddy. Strider was very nervous and spent a week hiding in his foster home, scared of any human interaction.

He was given time and space and his adventurous side started to show. Like any young kitten he had a lot of energy and we looked for a home with people around to play with him and keep him company. He had got on so well with his feline foster sister, so we made sure there was a resident cat in his adopted home too. He is now called Starsky.



RSPCA SUSSEX WEST BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Mount Noddy Ambassador dogs

Some of our adopted dogs go on to be Mount Noddy Ambassadors. Where possible we use our resident dogs, looking for homes to represent the Centre. However, this is not always possible as the animals in our care are often incredibly nervous of new people, situations and undergoing intensive rehabilitation. We have a group of dogs who are well socialised and trained to go to dogs shows, our charity shops and make media appearances, to highlight the great work we do at the Centre.



Mount Noddy Big Build

The first major redevelopment of the Centre in over 50 years commenced on 6th January 2021. The planning started back in 2018 with a feasibility study being commissioned. The Centre soon became a building site as the old kennels and cattery were demolished before the new accommodation emerged.



The building works continued throughout 2021 and the new animal accommodation will significantly increase the Centre's capacity, with 27 spacious dog kennels and 47 cat pens including six specialised maternity pens for mothers and kittens. The facilities will also include a hydrotherapy treadmill, dedicated veterinary suite for dogs and cats in need of medical attention and secure exercise areas as well as a new reception and visitor centre.

New Staff Roles for the branch

We created three new roles to support the work of the Animal Centre.

- Animal Welfare Officer (AWO), to carry out an animal welfare community outreach programme, designed to reach the most vulnerable people in society, who otherwise, would not be able to access our services. The AWO will assist the local RSPCA inspectorate out in the field and work alongside local councils, social workers and other charities to help pet owners.
- Canine Hydrotherapist, an Animal Care Assistant began her studies towards a Diploma in Hydrotherapy and Canine Water Treadmill Therapy to become a qualified hydrotherapist. Our new build will boast a hydrotherapy treadmill which will enrich the animal resident's health, but also serve as a charged for service, to support the work of the Branch.
- Senior Cat Care Assistant, the new build will also increase our capacity for cats 47 pens, and with it, increased our staffing needs. A Senior Cat Care Assistant was appointed and she will support the Animal Operations Manager in the day to day running of the Centre, ensuring all cats needs are met to the highest standard.

RSPCA SUSSEX WEST BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Volunteers

Despite the new appointments our staff team remains small with many of the staff working part-time. We simply could not achieve the outcomes we do without the invaluable support of dedicated volunteers.

We thank all our volunteers, many of whom were unable to join us at Mount Noddy Animal Centre due to the building works, but remain firm supporters; to our shop volunteers and volunteer drivers, who once the shops re-opened came forward to assist our Managers and Assistant Managers, our fundraising volunteers for their continued enthusiasm and virtual support until we could hold our 'live events'.

2. Charity Retail Shops

The shops generated a turnover of £435,282, (2020: £305,916) and generated a net operating profit of £50,957, (2020: loss of £18,842).

The charity shops' sales continue to raise vital funds towards the operating costs of Mount Noddy Animal Centre. During the year with the closure of essential retail shops, we lost 100 days trading income from our five Charity Shops. Once restrictions were lifted on the 12th April, the shop staff team made sterling efforts to increase sales and produce a profit for the year.

We took part in a pilot project with Shopiigo, selling our donated goods online. Although some of the items achieved a higher price than selling through one of our shops, the amount of administrative time it required, influenced our decision not to proceed at the end of the pilot period.

The shops provide a valuable source of low cost, good quality, preloved goods to the benefit of the public and the local environment - our five charity shops' prevented tons of textiles going to a landfill.

Our thanks go to our shop managers and staff for their hard work and maintaining a high standard of customer care and our shop volunteers for their dedication and time they give.

3. Governance & Management

In the Autumn, the trustees carried out a strategic review and agreed high-level descriptions of the key activities and targets that should be progressed in 2022. The strategy document will be reviewed throughout 2022 by the trustees, to ensure the Branch remains on track to deliver the activities.

As part of the strategic review the trustees agreed to change the name of the Branch to RSPCA Sussex West, to better reflect the geographic area of the Branch.

In April our application to HMRC for VAT registration was successful. Prior to April, we were part of the National RSPCA's group registration.

The Branch joined together with RSPCA Central London to deliver their successful application to the Government's Kickstart Scheme. We created Retail Assistant posts in our charity shops that provided candidates with retail experience and practical skills they could transfer to other jobs in the future.

During the year some of the staff were furloughed and at the end of the Coronavirus Job Retention Scheme there were no staff redundancies. The Business & Income Generation Manager left in March to start a new exciting role with another RSPCA branch. The trustees decided not to recruit a successor but to review the situation later in the year. In September, our Shops' Group Manager retired and one of our Shop Managers was appointed Senior Shop Manager, to support the other Manager's whilst continuing to manage her own shop.

RSPCA SUSSEX WEST BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

4. Fundraising and Public Awareness – Our income sources are: our charity shops; rehoming fees; investment property rental income; donations and legacies. We rely on volunteers to assist with organising fundraising events that also provide an opportunity to raise public awareness of Mount Noddy Animal Centre.

Due to the Covid restrictions several of the planned events had to be cancelled and others that could, were carried out as virtual events. We did though undertake the following fundraising activities:

- To celebrate being 51 years at Mount Noddy, we launched on our website the 51 Club, aimed at all ages but primarily children. Individuals are invited to do something that raises money which involves the number 51, ie bake and sell 51 cakes! Members of the 51 Club will have a pin badge and name and photo on the 51 Club wall on our website.
- We successfully enrolled on the Google grants programme to increase the impact of our digital marketing outcomes.
- We launched 'Mount Noddy Pet Promise'. Pet owners who are worried about what might happen to their cat or dog when they die, can register for free with our assurance that any pet will be looked after free of charge at Mount Noddy Animal Centre, until a loving home can be found for them.
- In April we took ownership of a new Vauxhall van to replace the old van that was no longer fit for purpose. We are extremely grateful to Yeomans Vauxhall Littlehampton who donated the van.
- On the 4th July, we took part in Chichester Rotary Club's 'One Family Fun Day' in Priory Park. We provided pet advice and an information display, mapping the progress of 'Mount Noddy Big Build'.
- On the 7th August, Nurture Them Naturally in Chichester held a fundraising day for us.
- On the 17th August we held a Golf Day at Goodwood with 60 golfers playing an 18-hole competition followed by supper at the Kennels tented dining area. The event raised over £5,000 and we also benefitted from very generous sponsors who attended the event.



- On the 29th August we participated in the fun at Petworth Street Party and returned to Petworth on 4th December, to take part in the Petworth Christmas Fayre.

Awareness of the Branch's animal welfare work has increased with articles published in Parish magazines covering a large number of villages in different parts of the county. We were also featured in Sussex Life on more than one occasion.

Risks

The trustees actively review the risks, which the charity faces covering operational and financial aspects, and has systems in place to mitigate these risks. For example:

- Completion of financial commitments related to the redevelopment of Mount Noddy Animal Centre: Prior to signing the contract with the construction company, the trustees agreed to sell 4 Riverdale, one of the investment rental properties. A qualified surveyor's report in compliance with Section 119 of the Charities Act 2011 was commissioned. In case the sale was not achieved within the forecast timescale, a bank loan was arranged with CAF Bank to cover the financial commitments of the redevelopment contract.
- Financial stability - The ongoing financial challenge we face to make up for the lost income during the Covid-19 pandemic and to raise income in excess of £1m each year to future proof the ongoing operating costs of the redeveloped Centre and the Branch's other commitments: The charity has robust financial management functions and internal financial controls.

RSPCA SUSSEX WEST BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

- **Non-financial risks** - Risks that arise from health & safety of staff, volunteers, adopters and visitors. The Branch adheres to RSPCA policies and guidelines and Health & Safety law and best practice. The charity has an external provider for health & safety advice and support that includes staff training. The building works throughout the year at Mount Noddy Animal Centre prohibited access to the site to the public and the small staff team caring for animals, fully complied with the H&S policies of the contractor, who had overall H&S responsibility for the site. Covid-19 risk assessments were undertaken at the Animal Centre and Charity Shops, procedures introduced and PPE purchased and used by the staff. Any new activity has a risk assessment carried out.

Financial review

Whilst the adverse effects of the pandemic on everyday life ebbed during the latter part of the year, it remained a testing time for the Branch financially. The financial statements cover the activities of RSPCA Sussex West Branch. Income for the year £1,597,884 (2020: £1,185,215) and Expenditure £929,725 (2020: £850,799). There was a net operating surplus during the year of £135,838 and the total funds at the end of 31 December 2021 are £11,807,245 (2020: £11,671,408).

Whilst we have assets in excess of £11m, the majority are not immediate liquid assets. The assets are made up of:

- investment rental properties valuations £4.2m, the rental income from the investment properties contributes towards the operating costs of Mount Noddy Animal Centre. The trustees have the option to sell one or more of the properties to raise funds, taking in account lease restrictions, but there would need to be another sustainable income source to replace the annual rental income.
- ii. fixed assets of £4.6m, representing the valuation of the freehold of Mount Noddy Animal Centre and the redevelopment spend in 2021, shop leases and small items of equipment. The retention of the Animal Centre is essential to being able to deliver our charitable objectives, therefore disposing of the Centre to raise funds is not a viable option.

Therefore, the only readily available funds to the Charity are cash and 'cash equivalents' ie the bank balances, debtors and funds invested on the Flagstone IT platform (£2.3m). The Branch has estimated commitments and annual running costs totalling £1.3m, in addition to the creditors due within one year reported in the balance sheet, to be met from these cash funds.

Income

Total income for the year was £1,597,884. We received £649,590 in unbudgeted legacy income including: estates of the late Ms I Kimberly, Mr R McClure, Ms S Stanley, Ms C Meeson, and Mr P Evans. We are extremely grateful to them and the other individuals during the year, for remembering animals in need of our care in their Wills.

Expenditure

Total expenditure for the year was £929,725.

RSPCA SUSSEX WEST BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Reserves policy

The Branch maintains reserves to cover the impact of unforeseen events, to meet its financial obligations and to set aside funds for future development and/or, to meet future commitments.

We established an unrestricted reserve level of £500,000 in the general fund, to cover the continuing liabilities arising from five shop leases, employment of staff and the animals in our care, in the unlikely event of winding down the Charity's activities. This represents six months expenditure, which is in line with Charity Commission guidelines. We will review our reserve's policy against the level of reserves held throughout the year, to ensure the policy remains in the Branch's best interest.

The trustees increased the restricted reserve fund, Long Term Conditions to £16,850. The fund will cover commitments made to either fund, or contribute towards, the veterinary care of adopted animals, whose potential future need was identified by our vets at the time of adoption and therefore not eligible for cover through insurance.

The trustees have wide powers of investment governed and restricted by the Royal Society for the Prevention of Cruelty to Animals Investment Act 1958.

The trustees have invested unrestricted funds across more than one investment provider, to spread the risk across the portfolio in markets that are closely regulated and covered under the Financial Services Compensation Scheme.

Plans for future periods

In planning our activities for the year, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit – running a Charity (PB2)'. Once again, in 2022, animal welfare will continue to be at the heart of everything we do:

- We will complete the major redevelopment of Mount Noddy Animal Centre.
- We will support the National Society's Inspectorate in their work, funding veterinary treatment and providing emergency accommodation for mistreated or abandoned animals in our geographic area.
- We will carry out an animal welfare community outreach programme throughout our geographic area.
- We will accept strays and owned animals for rehabilitating and rehoming; and ensure healthy, rehomeable animals are never euthanised.
- We will increase awareness of the Branch's work and the new facilities at Mount Noddy Animal Centre.
- We will maximise and diversify our income streams and ensure the financial sustainability of our Branch in the medium to long term.

RSPCA SUSSEX WEST BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management

RSPCA Sussex West Branch is a registered charity, structured as an unincorporated charitable association. The Charity is self-funded and operates as a separately registered Branch of the National RSPCA, subject to its rules for Branches (as updated 18th February 2009).

The trustees are responsible for the governance, financial management and strategic direction of the Charity. The trustees, are constituted as a corporate body and consists of between 5–12 elected RSPCA members. The trustees volunteer their time and skills and do not receive remuneration for their involvement.

New trustees are recruited through RSPCA Branch membership; national charity volunteer websites; networking; word of mouth; and, local media. Candidates for election as trustee must be nominated in writing by at least two eligible Branch members. Eligible candidates are elected by a majority of Branch members present and voting at the Annual General Meeting (AGM). Candidates must have been members of the RSPCA Branch for three clear months prior to nomination. Members of the Trustee Board are elected to serve until the next AGM, unless their term of office is ended at an earlier date. The Trustee Board can co-opt up to three trustees during the year and they serve until the next AGM, when they must stand down and if Branch members, may stand for election.

New trustees are inducted into the Branch, its policies and procedures; the RSPCA Guidance for Branch trustees; Branch rules; trustees' roles and responsibilities and given a copy of the Charity Commission's 'The Essential Trustee – What you Need to Know' leaflet.

The trustees held regular meetings (some were held virtually) during the year at which decisions were made and day-to-day running was delegated for action to the Animal Centre Manager, Business & Income Generation Manager and Shops' Group Manager and their respective staff teams.

Remuneration policy

The trustees are ultimately responsible for setting remuneration levels for the senior management personnel and other key staff positions. This task is delegated to the Finance & Property Sub Committee. In deciding the levels of pay, the following factors are taken into consideration: the potential financial impact to the Branch of loss of key staff and therefore the retention of good staff is considered essential; ability to attract the right calibre of staff and in this respect, salaries are benchmarked against other similar organisations as well as local market pay rates. National minimum and living wage requirements are also key parameters together with the Branch's ability to pay, including in the longer term.

The trustees who have served during the year and up to the date of signature of the financial statements were:

M Falloon

P Marshall

N Cockram

G Stribling-Wright

F O'Kelly

I Glenister

A Faye

C Penhallurick

R Mills

C Skippins

(Appointed 29 March 2022 and resigned 29 May 2022)

Key Management Personnel

Animal Centre Manager Susan Botherway

Shops Area Manager Katie Marshall (until 31 August 2021)

Business & Income

Generation Manager Jenny Eden (until 31 March 2021)

Supplier payment policy

The charity's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

RSPCA SUSSEX WEST BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees' report was approved by the Board of Trustees.



N Cockram
Trustee

Date: 26/7/2022

RSPCA SUSSEX WEST BRANCH

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

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 and 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 year.

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; and
- 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 sufficient 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.

RSPCA SUSSEX WEST BRANCH

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF RSPCA SUSSEX WEST BRANCH

Opinion

We have audited the financial statements of RSPCA Sussex West Branch (the 'charity') for the year ended 31 December 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the 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, 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 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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.

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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and 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 course of 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.

RSPCA SUSSEX WEST BRANCH

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF RSPCA SUSSEX WEST BRANCH

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 the financial statements and for being satisfied that they 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 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 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 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.

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

Identifying potential risks related to irregularities

- We obtained an understanding of the laws and regulations that are applicable to the charity and determined those which could reasonably be expected:
 - To have a direct effect on the determination of material amounts and disclosures in the financial statements. We determined that the most significant were the Charities Statement of Recommended Practice (FRS102); and
 - To not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or avoid a material penalty. We determined that the most significant were health and safety, and employment law.
- We enquired to management as to their own assessment of risks in relation to fraud and irregularities and the internal controls they may have in place to mitigate the risks of fraud or non-compliance with laws and regulations;
- We evaluated management's incentives and opportunity for fraudulent manipulation of the financial statements (including the risk of override of controls). Also, evaluated if there is an increased risk of fraud arising due to the potential impact of Covid-19 on the activities of the charitable company and the reporting thereon.

RSPCA SUSSEX WEST BRANCH

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF RSPCA SUSSEX WEST BRANCH

Audit approach to risks identified

- We reviewed how the charity is complying with laws and regulations by making enquiries to management and senior employees. This was corroborated by review of correspondence received from regulatory bodies;
- We reviewed the financial statement disclosures and tested to supporting documentation to assess compliance with the Charities Act and accounting standards;
- We enquired to management concerning any actual or potential litigation and claims;
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud or non-compliance;
- We enquired whether management had any knowledge of any actual, suspected, or alleged fraud;
- We tested the appropriateness of journal entries and other adjustments to assess whether the judgements made in making accounting estimates are indicative of a potential bias. This included assessing the business rationale of any significant transactions that are unusual or outside the normal course of business;
- We communicated the risks identified and the audit approach to be taken to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit. There are inherent limitations in the audit procedures described above.

The further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

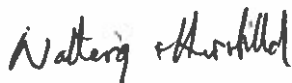
Other matters

Your attention is drawn to the fact that the charity has prepared financial statements 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 (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

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.



Watling & Hirst Limited

**Chartered Certified Accountants
Statutory Auditor**

819122
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Cawley Place
15 Cawley Road
Chichester
West Sussex
PO19 1UZ

RSPCA SUSSEX WEST BRANCH

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF RSPCA SUSSEX WEST BRANCH

Watling & Hirst 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 SUSSEX WEST BRANCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

Current financial year

	Notes	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Income from:						
Donations and legacies	3	739,638	-	-	739,638	393,707
Government Covid-19 grants	3	183,125	-	-	183,125	175,698
Charitable activities						
Adoption fees		3,195	-	-	3,195	13,345
Other trading activities	4	445,673	-	-	445,673	309,058
Investments	5	226,253	-	-	226,253	293,407
Total income		1,597,884	-	-	1,597,884	1,185,215
Expenditure on:						
Raising funds	6	437,023	-	-	437,023	406,879
Charitable activities						
Animal Centre	7	491,002	-	1,700	492,702	443,920
Total charitable expenditure		491,002	-	1,700	492,702	443,920
Total resources expended		928,025	-	1,700	929,725	850,799
Net gains/(losses) on investments	11	(532,321)	-	-	(532,321)	(653,121)
Net incoming/(outgoing) resources before transfers		137,538	-	(1,700)	135,838	(318,705)
Gross transfers between funds		2,858,536	(2,868,536)	10,000	-	-
Net income/(expenditure) for the year/ Net movement in funds		2,996,074	(2,868,536)	8,300	135,838	(318,705)
Fund balances at 1 January 2021		8,794,321	2,868,536	8,550	11,671,407	11,990,113
Fund balances at 31 December 2021		11,790,395	-	16,850	11,807,245	11,671,408

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

RSPCA SUSSEX WEST BRANCH

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

Prior financial year

	Notes	Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:					
Donations and legacies	3	392,007	-	1,700	393,707
Government Covid-19 grants	3	175,698	-	-	175,698
Charitable activities					
Adoption fees		13,345	-	-	13,345
Other trading activities	4	309,058	-	-	309,058
Investments	5	293,407	-	-	293,407
Total income		1,183,515	-	1,700	1,185,215
Expenditure on:					
Raising funds	6	406,879	-	-	406,879
Charitable activities					
Animal Centre	7	443,920	-	-	443,920
Total charitable expenditure		443,920	-	-	443,920
Total resources expended		850,799	-	-	850,799
Net gains/(losses) on investments	11	(653,121)	-	-	(653,121)
Net incoming/(outgoing) resources before transfers		(320,405)	-	1,700	(318,705)
Gross transfers between funds		291,264	(291,264)	-	-
Net income/(expenditure) for the year/ Net movement in funds		(29,141)	(291,264)	1,700	(318,705)
Fund balances at 1 January 2020		8,823,463	3,159,800	6,850	11,990,113
Fund balances at 31 December 2020		8,794,322	2,868,536	8,550	11,671,408

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

RSPCA SUSSEX WEST BRANCH

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	12		4,681,993		1,132,202
Investment properties	13		4,198,000		7,410,000
			<u>8,879,993</u>		<u>8,542,202</u>
Current assets					
Stocks	14	1,118		4,374	
Debtors	15	620,563		266,972	
Investments	16	2,367,298		2,637,032	
Cash at bank and in hand		219,052		355,316	
			<u>3,208,031</u>	<u>3,263,694</u>	
Creditors: amounts falling due within one year	17		<u>(193,353)</u>	<u>(134,488)</u>	
Net current assets			3,014,678		3,129,206
Total assets less current liabilities			<u>11,894,671</u>		<u>11,671,408</u>
Creditors: amounts falling due after more than one year	18		(87,426)		-
Net assets			<u><u>11,807,245</u></u>		<u><u>11,671,408</u></u>
Income funds					
Restricted funds	19		16,850		8,550
<u>Unrestricted funds</u>					
Designated funds	20	-		2,868,536	
General unrestricted funds		11,790,395		8,794,322	
			<u>11,790,395</u>		<u>11,662,858</u>
			<u><u>11,807,245</u></u>		<u><u>11,671,408</u></u>

The financial statements were approved by the Trustees on 26/7/2022


M Falloon
Trustee


N Cockram
Trustee

RSPCA SUSSEX WEST BRANCH

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from operations	26		330,980		161,548
Investing activities					
Purchase of tangible fixed assets		(3,646,608)		(299,635)	
Proceeds on disposal of tangible fixed assets		3,698		-	
Purchase of investment property		(850)		(3,121)	
Proceeds on disposal of investment property		2,680,529		-	
Proceeds on disposal of other investments		269,734		(34,102)	
Interest received		226,253		293,407	
Net cash used in investing activities			(467,244)		(43,451)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(136,264)		118,097
Cash and cash equivalents at beginning of year			355,316		237,219
Cash and cash equivalents at end of year			<u>219,052</u>		<u>355,316</u>

RSPCA SUSSEX WEST BRANCH

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

1 Accounting policies

Charity information

RSPCA Sussex West Branch is an unincorporated charity. The branch was formed in 1961, and became a registered charity on 29th January 1964.

1.1 Accounting convention

The accounts have been prepared in accordance with the RSPCA branch rules, effective from 1st January 2006, 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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include include investment properties at fair value. The principal accounting policies adopted are set out below.

There are no material uncertainties about the charity's ability to continue as a going concern.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.3 Incoming resources

Income is recognised and included in the accounts once the charity has entitlement to the funds, any performance conditions attached to the income have been met or are fully within the control of the charity, there is sufficient certainty that receipt of the income is considered probable and the amount can be measured reliably.

For legacies, entitlement is taken 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 Centre that a distribution will be made; or
- When 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. 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 SUSSEX WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

Income received by way of government assistance in relation to the Covid-19 are grants and the furlough scheme. The government assistance is included in full in the Statement of Financial Activities once receivable. The recognition method adopted is the accrual model.

Goods donated for resale are included as income when they are sold.

Donated goods for ongoing use by the charity in carrying out its activities are recognised as tangible fixed assets with the corresponding gain recognised as income from donations.

Income received in advance of any service is deferred until the criteria for income recognition are met.

Income received in respect of rents from investment properties is recognised on a straight line basis in line with the lease.

1.4 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold buildings	2.5% straight line basis
Leasehold land and buildings	straight line over lease term
Plant and equipment	10% reducing balance basis

Freehold land is not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

RSPCA SUSSEX WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

RSPCA SUSSEX WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.13 Current asset investments

Current asset investments consist of cash deposits held within a variety of different institutions. Deposits are made for a minimum period of three months.

Interest is accrued on a daily basis and is recognised within the financial statements within the year to which the interest relates.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

RSPCA SUSSEX WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

3 Donations and legacies

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Donations and gifts	90,048	-	90,048	54,800
Legacies receivable	649,590	-	649,590	338,907
Government grants re: Covid-19 assistance	183,125	-	183,125	175,698
	<u>922,763</u>	<u>-</u>	<u>922,763</u>	<u>569,405</u>
For the year ended 31 December 2020	<u>567,705</u>	<u>1,700</u>		<u>569,405</u>
Legacies receivable				
Kimberley	307,939	-	307,939	-
McClure	142,303	-	142,303	-
Stanley	74,417	-	74,417	-
Meeson	53,689	-	53,689	-
Evans	54,458	-	54,458	-
Hodgson	-	-	-	172,286
Walker	-	-	-	10,306
Petworth	-	-	-	10,000
Other	16,784	-	16,784	146,315
	<u>649,590</u>	<u>-</u>	<u>649,590</u>	<u>338,907</u>

4 Other trading activities

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Fundraising activities	7,505	1,019
Sale of goods - charity shops	435,282	305,916
Sale of goods - rehoming centre	2,886	2,123
	<u>445,673</u>	<u>309,058</u>

RSPCA SUSSEX WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

5 Investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Rental income	210,815	255,052
Interest receivable	15,438	38,355
	<u>226,253</u>	<u>293,407</u>

RSPCA SUSSEX WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

6 Raising funds

	2021 £	2020 £
Trading costs		
Operating charity shops	175,242	158,689
Staff costs	186,012	151,153
Depreciation	9,170	9,162
Support costs	13,901	5,754
	<hr/>	<hr/>
Trading costs	384,325	324,758
	<hr/>	<hr/>
Investment property costs	52,698	82,121
	<hr/>	<hr/>
	<u>437,023</u>	<u>406,879</u>

RSPCA SUSSEX WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

7 Charitable activities

	2021 £	2020 £
Staff costs	211,755	244,067
Depreciation	76,050	38,826
Rates, water and refuse	7,607	12,556
Light and heat	14,142	15,734
Repairs and renewals	6,724	4,607
Insurance	1,695	1,581
Veterinary fees, drugs and food	20,921	60,448
Training costs	2,648	2,435
Consumables	99	2,345
Goods for resale/fundraising costs	30,498	28,738
	<u>372,139</u>	<u>411,337</u>
Share of support costs (see note 8)	60,557	10,630
Share of governance costs (see note 8)	60,006	21,953
	<u>492,702</u>	<u>443,920</u>
Analysis by fund		
Unrestricted funds - general	491,002	
Restricted funds	1,700	
	<u>492,702</u>	
For the year ended 31 December 2020		
Unrestricted funds - general		443,920
		<u>443,920</u>

RSPCA SUSSEX WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

8 Support costs	Support costs	Governance costs	2021	2020
	£	£	£	£
Loss on disposal of fixed assets	7,898	-	7,898	-
Telephone	3,543	-	3,543	3,119
Miscellaneous expenses	8,924	-	8,924	5,172
Motor expenses	835	-	835	1,678
Disallowable VAT	47,639	-	47,639	1,173
Auditors' remuneration	-	12,600	12,600	12,000
Legal and professional	-	53,025	53,025	15,195
	<u>68,839</u>	<u>65,625</u>	<u>134,464</u>	<u>38,337</u>
Analysed between				
Trading	8,282	5,619	13,901	5,754
Charitable activities	60,557	60,006	120,563	32,583
	<u>68,839</u>	<u>65,625</u>	<u>134,464</u>	<u>38,337</u>

Governance costs includes payments to the auditors of £11,100 (2020 - £10,780) for audit fees.

9 Trustees

None of the trustees received any remuneration or benefits from the charity during the year.

The spouse of trustee P Marshall received remuneration of £9,079 (2020 - £16,923) during the year in respect of hours worked as part time Shops' Group Manager.

RSPCA SUSSEX WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Employees	28	32

Employment costs

	2021 £	2020 £
Wages and salaries	379,325	369,149
Social security costs	18,442	26,071
	<u>397,767</u>	<u>395,220</u>

There were a total of 19 (2020 - 20) full time equivalent employees in the year.

There were no employees whose annual remuneration was £60,000 or more.

11 Net gains/(losses) on investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Revaluation of investment properties	17,150	(653,121)
Gain/(loss) on sale of investment properties	(549,471)	-
	<u>(532,321)</u>	<u>(653,121)</u>

RSPCA SUSSEX WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

12 Tangible fixed assets

	Freehold buildings	Leasehold land and buildings	Plant and equipment	Total
	£	£	£	£
Cost				
At 1 January 2021	1,143,786	74,788	55,340	1,273,914
Additions	3,613,365	528	32,715	3,646,608
Disposals	(2,878)	(17,177)	(4,862)	(24,917)
At 31 December 2021	4,754,273	58,139	83,193	4,895,605
Depreciation and impairment				
At 1 January 2021	88,400	38,579	14,733	141,712
Depreciation charged in the year	67,657	9,170	8,394	85,221
Eliminated in respect of disposals	-	(10,379)	(2,942)	(13,321)
At 31 December 2021	156,057	37,370	20,185	213,612
Carrying amount				
At 31 December 2021	4,598,216	20,769	63,008	4,681,993
At 31 December 2020	1,055,386	36,209	40,607	1,132,202

13 Investment property

	2021 £
Fair value	
At 1 January 2021	7,410,000
Additions through external acquisition	850
Disposals	(3,230,000)
Net gains or losses through fair value adjustments	17,150
At 31 December 2021	4,198,000

Investment property comprises a portfolio of residential and commercial properties in South-West London. The fair value of the investment property has been arrived at on the basis of valuations carried out by Peter N Dickin & Co Chartered Surveyors, Knight Frank LLP Chartered Surveyors and ASM Chartered Surveyors, each of which are not connected with the charity. The valuations were made on an open market value basis by reference to market evidence of transaction prices for similar properties.

14 Stocks

	2021 £	2020 £
Finished goods and goods for resale	1,118	4,374

RSPCA SUSSEX WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

15 Debtors	2021	2020
	£	£
Amounts falling due within one year:		
Other debtors	178,874	50,999
Prepayments and accrued income	441,689	215,973
	<u>620,563</u>	<u>266,972</u>
16 Current asset investments	2021	2020
	£	£
Cash equivalents on deposit	<u>2,367,298</u>	<u>2,637,032</u>
17 Creditors: amounts falling due within one year	2021	2020
	£	£
Other taxation and social security	6,283	5,611
Trade creditors	49,283	67,155
Other creditors	92,730	-
Accruals and deferred income	45,057	61,722
	<u>193,353</u>	<u>134,488</u>
18 Creditors: amounts falling due after more than one year	2021	2020
	£	£
Other creditors	<u>87,426</u>	<u>-</u>

RSPCA SUSSEX WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds					Balance at 31 December 2021
	Balance at 1 January 2020	Incoming resources ¹	Balance at 1 January 2021	Resources expended	Transfers	
	£	£	£	£	£	£
Long Term Conditions Fund	6,850	-	6,850	-	10,000	16,850
Golf Fund	-	1,700	1,700	(1,700)	-	-
	<u>6,850</u>	<u>1,700</u>	<u>8,550</u>	<u>(1,700)</u>	<u>10,000</u>	<u>16,850</u>

The Long Term Conditions Fund has been set up to cover commitments made to either fund or contribute to veterinary care of animals in foster or rehome, which is not covered by insurance. This includes £6,850 raised and ring fenced for a hip operation required by a dog, Steve.

The Golf Fund represented sponsorship for the golf event which took place in August 2021.

20 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2020	Transfers	Balance at 1 January 2021	Resources expended	Transfers	Balance at 31 December 2021
	£	£	£	£	£	£
Redevelopment fund	3,159,800	(291,264)	2,868,536	(3,435,635)	567,099	-
	<u>3,159,800</u>	<u>(291,264)</u>	<u>2,868,536</u>	<u>(3,435,635)</u>	<u>567,099</u>	<u>-</u>

The Redevelopment Fund was set up to contribute towards the costs of the redevelopment of the Mount Noddy Animal Centre. The majority of costs have been incurred prior to 31st December 2021 and remaining costs will be met from the Unrestricted funds.

RSPCA SUSSEX WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

21 Analysis of net assets between funds

	Unrestricted funds		Designated funds		Restricted funds		Total		Unrestricted funds		Designated funds		Restricted funds		Total	
	2021	£	2021	£	2021	£	2021	£	2020	£	2020	£	2020	£	2020	£
Fund balances at 31 December 2021 are represented by:																
Tangible assets	4,681,993		-		-		4,681,993		1,132,202		-		-		1,132,202	
Investment properties	4,198,000		-		-		4,198,000		7,410,000		-		-		7,410,000	
Current assets/(liabilities)	2,997,828		-		16,850		3,014,678		252,120		2,868,536		8,550		3,129,206	
Long term liabilities	(87,426)		-		-		(87,426)		-		-		-		-	
	<u>11,790,395</u>		<u>-</u>		<u>16,850</u>		<u>11,807,245</u>		<u>8,794,322</u>		<u>2,868,536</u>		<u>8,550</u>		<u>11,671,408</u>	

The assets are in excess of eleven million, with the majority made up from the valuation of the investment rental properties, rather than immediate liquid assets.

RSPCA SUSSEX WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

22 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	108,700	100,843
Between two and five years	224,466	110,500
	<u>333,166</u>	<u>211,343</u>

Operating lease commitments comprise five leases with monthly rents of £1,750 (40 months remaining), £2,183 (58 months remaining), £2,083 (44 months remaining), £2,000 (14 months remaining) and £1,250 (10 months remaining).

23 Capital commitments

	2021 £	2020 £
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At 31 December 2021 the charity had capital commitments as follows:

Contracted for but not provided in the financial statements:

Acquisition of property, plant and equipment	<u>526,972</u>	<u>3,462,305</u>
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The capital commitment is in respect of the redevelopment works at the Centre. Works commenced in January 2021, and are expected to be completed in 2022.

24 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2021 £	2020 £
Aggregate compensation	<u>57,198</u>	<u>61,689</u>

RSPCA SUSSEX WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

25 Covid-19

The charity was materially and adversely affected by the Covid-19 pandemic.

Government national lockdown restrictions enforced the closure of the charity shops, restricted fundraising opportunities and there has been no public access to the rehoming centre for the majority of 2020 and closure continued during the current year with the charity shops reopening in April 2021.

Consequently, 2020 and 2021 operating results have been adversely affected.

The charity applied for and received additional financial support in terms of local government grants available to the hospitality and leisure industry as well as accessing the government Job Retention Scheme.

The charity shops have remained open throughout the duration of 2022 and it is foreseen by the trustees that Covid-19 should have minimal effect on the charity going forward.

26 Cash generated from operations	2021	2020
	£	£
Surplus/(deficit) for the year	135,838	(318,705)
Adjustments for:		
Investment income recognised in statement of financial activities	(226,253)	(293,407)
Loss on disposal of tangible fixed assets	7,898	-
Loss on disposal of investment property	549,471	-
Fair value gains and losses on investment properties	(17,150)	653,121
Depreciation of tangible fixed assets	85,220	47,987
Movements in working capital:		
Decrease in stocks	3,256	2,790
(Increase)/decrease in debtors	(353,591)	13,050
Increase in creditors	146,291	56,712
Cash generated from operations	330,980	161,548