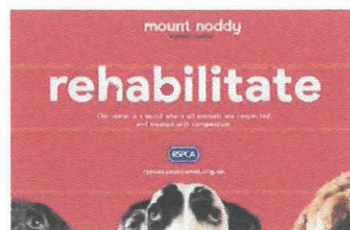




Sussex West Branch
Registered Charity No. 206300

Trustees' Report and Annual Accounts 2023



**RSPCA SUSSEX WEST BRANCH
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**RSPCA SUSSEX WEST BRANCH
LEGAL AND ADMINISTRATIVE INFORMATION**

Register charity no.	206300
Registered office	Mount Noddy Animal Centre Blackmill Lane Eartham Chichester West Sussex PO18 0LL
Independent Auditor	Morris Crocker Station House North Street Havant PO9 1QU
Bankers	Barclays Bank Plc 74/75 East Street Chichester West Sussex PO19 1HT
Investment Managers	Rowan Dartington Temple Point Redcliffe Way Bristol, BS1 6NL
Trustees	
Nicholas Cockram	Chair
Maureen Falloon	Treasurer
Isabel Glenister	Branch Secretary
Paul Marshall	
Fleur O'Kelly	
Claire Penhallurick	Interim Branch Secretary
Alexandra Faye	
Rachel Mills	
Deborah Cropanese	
Mike Carter	
Selina Knight	Branch Secretary
Laurie Church	
Mark Richardson	
Management Personnel	
Animal Centre Manager	Susan Botherway
Animal Centre Operation's Manager	Kirsty Watling
Behaviorist & Animal Welfare Advisor	Sarah Carden
Cattery Supervisor	Shel Cash
Kennel Supervisor	Ellie Hills
Senior Shops' Manager	Debbie Husband

**RSPCA SUSSEX WEST BRANCH
TRUSTEES' REPORT**

WELCOME FROM NICHOLAS COCKRAM, CHAIR

I am delighted to share some of the success stories we achieved during 2023. However, the year has not been without its challenges. The significant cost of living increase has had an impact on pet welfare. We received an increase in owners needing to rehome their pets due to higher costs associated with owning and caring for a cat or dog.

Following the announcement about restrictions being placed on American XL Bully type dogs in England, we have seen and experienced the problems and stress caused through banning dogs based on the way they look and their size. We share the priority on public safety but believe the focus should change from dogs to the owners, promoting responsible dog ownership and breeding to tackle the problem. The publicity associated with the ban and increased costs in pet care has influenced public perception of large dogs and we experienced a drop in the number of people wanting to adopt a large dog, resulting in several large dogs remaining in our care.

We are also seeing more complex cases of dogs which require longer and more specialist behaviour intervention and training plans. We know the increase of difficult behaviours is here to stay, and we are adapting accordingly, to ensure we can provide the dogs coming into our care with what they need to thrive, even if it means a prolonged stay with us. We now have two, full-time Behaviour and Animal Welfare Advisors at Mount Noddy to enable us to rehabilitate these dogs and achieve a happy life, post rescue for them.

The impact we have achieved during the year would not be possible without our dedicated staff at the animal centre and our charity shops, volunteers, supporters and funders, who continue to show their commitment to animal welfare in our Branch area. On behalf of my fellow trustees, we thank you.



Nicholas Cockram

RSPCA SUSSEX WEST BRANCH TRUSTEES' REPORT CONTINUED

OUR OBJECTIVES AND PRINCIPAL 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 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).

ACHIEVEMENTS AND PERFORMANCE IN 2023

To ensure activities remained focused on our charitable aims and continued to deliver public benefit, the trustees monitored organisational performance against our adopted strategic aims:

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

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

1. Mount Noddy Animal Centre

Our Impact

At Mount Noddy Animal Centre we rescue, rehabilitate, and rehome cats and dogs. We are a fear-free certified animal shelter, all our animal care team and support staff are fear free certified meaning they are educated to reduce fear and anxiety for the animals and avoid any triggers which may cause undue stress. We are committed to only using positive, up to date ethical training methods.

At the beginning of 2023, we had 79 animals in our care and during the year, took in 381 animals (62 dogs and 319 cats) compared to 361 animals in 2022, (55 dogs and 306 cats). During 2023, 348 animals were adopted, 8 transferred out to other centres for adoption, 14 were reunited with their owners, 5 died and sadly 35 (14 dogs and 21 cats) were euthanised due to poor health and on the recommendation of our vets. Many animals come into our care in a very poor health condition after years of neglect and or abuse. Animal welfare is always at the forefront of our actions, and we look at the animal's quality of life when having to make difficult decisions with our vets and sadly, when the prognosis is poor, rather than continue with interventions, euthanasia is the kindest outcome, giving them a peaceful and dignified end to their suffering. At the end of the year, we had 50 animals remaining in our care (at Mount Noddy and in foster care homes), waiting to find their forever homes.

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 shelters, we do not discriminate on breed or behavior history, when taking in unwanted animals. We support our local RSPCA Inspectors by taking in and providing veterinary care, rehabilitation and rehoming for cats and dogs suffering from neglect and abuse. We also take in pets whose owners suffer ill health, financial difficulties or die and lost animals taking proactive steps to reunite them with their owners.

RSPCA SUSSEX WEST BRANCH TRUSTEES' REPORT CONTINUED

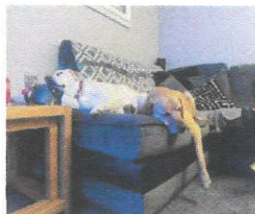
We assess each cat and dog upon arrival and treat each one as individuals, spending time understanding their temperament and behaviour, before creating personalised training plans for them. On arrival, all animals are given a full health check by a vet. Blood tests are taken to identify any underlying health conditions, vaccinations, micro-chipping and neutering and a very high number, require dental work and other surgical intervention. Above all, the focus of our small, skilled staff team at Mount Noddy Animal Centre is the welfare of cats and dogs who find themselves in an animal shelter, is to treat them with compassion and for them to feel loved and safe, to be able to put their trust in people again.

Happy Tails

Belle a 3-year-old labrador and beam a 4-year-old poodle, came to us when their owners were not able to cope with their behaviour around their other dogs. Beam was very excitable and loved to come out and meet the team, go for walks and hang out in the office whilst Belle was much more nervous of people. They were not bonded, and it was clear from their interactions that they needed different types of home environments, so a decision was made to rehome them separately. Prior to coming into the centre, Beam hadn't received much training or experience of the outside world, so everything was new to him, and he loved learning new things. The team worked hard on building his confidence in new environments and his interactions with other dogs. Beam was at the centre only about 8 weeks before being adopted by a wonderful couple who were looking for a smart poodle to join them on their adventures. They spent a month coming to visit him, getting him used to their car and learning about his behaviour programme. He now has a poodle friend he goes on walks with exploring the Chiltern Hill.



Belle found a lovely home with a couple who already had another labrador. Before the final adoption day, they spent 3 months travelling to the centre once or twice a week to build a bond with her and make sure she was happy and comfortable with them and Jasper their dog. Jasper was so friendly towards Belle from the start, and it gave her confidence to settle into her new home and to be open to new experiences. Her new family said: *"Belle has come out of her shell so much since she first came home and has become such a lovely part of the family. She loves sleeping on the sofa and cuddling everyone she can. She always loves cuddles and won't leave anyone alone until she gets them! She has had a lot of new things this year, we went on holiday at the end of July, and she had a brilliant time with lots of beach walks and dog ice cream! She quickly found a love for the chilled-out lifestyle of living by the sea and having lots of walks in new places. We hope you are all well and thank you for working with us to get Belle where she is now."*



Belle the golden lab and Jasper the yellow lab

RSPCA SUSSEX WEST BRANCH
TRUSTEES' REPORT CONTINUED



Margaret, an older Chihuahua was found wandering around Tangmere and was almost hit by a car, before a member of the public caught her and brought her to our centre. When she arrived, she was very itchy, her coat was matted, her teeth were rotten, she was underweight, she had a problem with her hips and suspected neurological problems. We treated her itchy skin, de-matted her coat, x-rayed her hips and due to the extent of dental decay removed all her teeth and put her on pain relief medication. She wasn't microchipped, and while she received treatment, we carried out searches to try and contact her owner but were unable to find them. Margaret adapted well to the loss of her teeth and started to put on weight, the itchy skin recovered as did her coat and she moved from the kennels to a foster home. During the 8 weeks with her foster family, she made friends with the animals

that lived there and really made herself at home. She was adopted in by a lovely woman with 2 other Chihuahua's and she settled in well to enjoy her twilight days. Her foster mum said: *"Margaret was such a pleasure to foster, and she settled nicely into our family home. I am so happy that she has now found her forever home and is enjoying her new life with her new family. Fostering her was such a positive experience for the whole family."*

Freddie came into us from the vets, he was found as a stray and hadn't been microchipped. He had a large abscess on his face that was removed, and we started him on antibiotics. He was a very sweet boy who luckily



didn't object to us cleaning his face 3 times a day with an iodine solution. He was with us for 18 weeks, to allow a full recovery and as he started to feel better, he became frustrated being in his cat pen. To keep him mentally stimulated a training plan was created that included target training which he responded well to and learning new things. Freddie was adopted by a lovely couple who lived in a rural location where he could explore safely. His new family said: *"Freddie has settled in and is a dream lad – we love him."*

Sophie, young female cat was found abandoned in a flat after the tenant's had moved out. When she first arrived at the centre Sophie was timid and was nervous of meeting new people but the longer, she was in our care the safer and more comfortable she felt a cheeky and affectionate girl emerged.



Since being adopted, Sophie has landed on all four paws and has brought her new family lots of happiness, the second chance they have given her has done the same in return. Sophie's story is like many other nervous cats who come into our care and are often overlooked by adopters who want a lap cat from day one. Giving cats like Sophie not only food and a cosy bed but time, love, space and patience, can change not only the cat's life but their new owner. Sophie's adopter said: *"Sophie is settling in well now, after a shaky start. Bless her, she is still very timid but is such a sweet-natured girl."*

RSPCA SUSSEX WEST BRANCH TRUSTEES' REPORT CONTINUED

Monty's owner died and his family were unable to offer him a home. He was very stressed in his cat pen and hid when our cattery staff cleaned his pen and fed him. Monty was grieving the loss of his owner and overwhelmed by his new environment. After a full health and welfare assessment, to help ease his stress levels he was put on a 7-day plan that included a behaviour drug, an enrichment plan and moved to the quietest area of the cattery. Monty was allocated consistent animal care assistants who spent time sitting quietly with him in his pen, or reading to him and allowed him to initiate any direct contact when it was the right time for him. The enrichment



plan enabled him to display his natural behaviours safely and helped reduce his stress levels. His confidence increased over the 12 week's he was at the centre to the point he wanted to be stroked and cuddled and was soon adopted.

Hydrotherapy suite

Sam our hydrotherapist had a busy year increasing the number of dogs who benefitted from hydrotherapy treatment. As well as our Mount Noddy dogs, she took on referrals from local vets. Having this facility on site has

been great for our resident animals as we've seen a lot of cases of hip and elbow dysplasia, and Sam has enriched their stay with us and improved their health.

Phoebe a 2-year-old Cocker-Poo, Phoebe showed signs of noise reactivity and had become overly sensitive to her surroundings, finding more and more situations uncomfortable. Phoebe's owners took her to a behaviourist for anxiety treatment. The behaviourist recognised that pain might be the root cause of the reactions and advised them to see a vet, who diagnosed a chronic cruciate ligament injury. After 3 months of physiotherapy treatment to reduce the swelling, the physio recommended incorporating hydrotherapy into her weekly rehabilitation programme, as a safe and controlled method to build the muscle loss without further injury. Phoebe's vet referred her to the centre for sessions with Sam. Her owners said: *"Phoebe shows signs of being much calmer in situations which were becoming impossible for her before. She is more confident around other dogs and keen for them to chase her again! She has shown lots of improvement in her posture, she is now walking and running evenly on all 4 legs, the hydrotherapy treatment has been so effective, building her muscle mass back up".*



Phoebe



Rolo



RSPCA SUSSEX WEST BRANCH TRUSTEES' REPORT CONTINUED

Veterinary suite at Mount Noddy

In the Spring we appointed a Registered Vet Nurse (RVN) to manage the new, fully equipped vet suite at the centre. She set up the new equipment and worked with the Animal Centre Manager to write and implement the veterinary policies and procedures and delivered staff training to the animal care team, upskilling them in veterinary handling, drug management and nutrition. We were successful with a funding grant to purchase the equipment that included a blood analysis machine to run our own tests onsite, saving money and time. Our external vets, assisted by our RVN, began small surgical procedures onsite, neuters for resident animals and animals in the community who were assisted through our Outreach programme. A routine was soon established, one day for consultations, included new in-take animal health checks, first vaccinations, pre-homing checks and microchipping and on other days, small surgical procedures, sedations for blood tests, de-matting and dental surgery. The benefits of having our own onsite veterinary facilities have been numerous and aided the recovery time of our cats and dogs with reduced stress levels. They no longer had to be transported offsite to the veterinary practice, they remained with a familiar handler throughout the procedure and have returned to their own familiar, comfortable cat pen or kennel at the end of the procedure. Follow up checks onsite has resulted in animals being ready earlier to go up for adoption rather than wait for appointments at the veterinary practice.

Lolly, came to us in a terrible condition. She was very matted and in a lot of pain and this was affecting her behaviour. She was very stressed in the cattery and so was moved into one of the outdoor pens to keep her away from other cats and give her a little more space. She was de-matted by the vet and afterwards her behaviour improved considerably. She became friendlier to the team and was eating and grooming well.



Lolly



Ness



puppy being hand reared

Ness - we received a call from our vets about a stray dog with very sore skin; she was so terrified; they were unable to get close enough to treat her. Our Behaviour and Welfare Advisor went out to assess her and back at Mount Noddy we started the slow process of building up a positive association with handling. Our RVN took the lead on gaining her trust with the view of being able to sedate her to assess her medical needs. Ness was introduced to reward-based training to desensitize her to handling and injections. The RVN, Behaviour team and animal care assistant worked as a team over two months with her being checked through the bars of her kennel and having her ears, teeth and skin checked. Once Ness was comfortable being injected, she was booked to have her ears assessed and cleaned and neutered whilst under anesthetic.

Behavioral / dog training

Our Behaviourist started puppy classes onsite, however the types of cases that came forward for puppy classes were more complex behaviours and not suited to a group session, so an alternative it was decided to offer more 1:1 behaviour consults.

RSPCA SUSSEX WEST BRANCH TRUSTEES' REPORT CONTINUED

Bailey, Bethany the owner and Bailey started 121 'Noddy life skills' specifically around Bailey's loose lead walking and encouraged calm interactions with dogs. Bethany had previously been told by another trainer to use aversive equipment on Bailey which had had a negative effect. At the end of the sessions, she and her partner walked away with the knowledge and skills to implement a reward-based plan with great success. Bethany often comes up to buy treats and donated beds from our shop and updates us regularly on Bailey's progress.

Sam, a German Shepherd, had been abandoned in the home and not walked before being rescued. Sam was reactive to dogs and his new owner Emma, struggled to walk him down the road as he could be very strong on the lead. The 121-training plan was developed to change Sam's negative emotional response to other dogs, which had become established during his long stay in kennels. Using counterconditioning and desensitization he was slowly introduced to other dogs. Emma said: *"Sam has improved so much that he has recently been able to meet other dogs and even show relaxed play behaviour towards them!"*



Sam



Willow



Raven



Luna

Willow and Raven, 18-month-old Dobermans. We collected the two sisters from an older, blind man whose wife had died suddenly and had been the main carer of the dogs. Willow and Raven hadn't had any training or experience of the outside world and were very high energy and struggled to settle in kennels. We had been told that they were always together and at first, they were in a family kennel until a serious fight over food resources resulted in an injury to one of the dog's legs. After this, they were housed in separate kennels that were next door to each other making it easier to manage their behaviour. The animal care team worked on their impulse control, teaching them cues like wait, stay and leave and worked on loose-lead walking and engagement with their handler as they lacked focus on walks. Their rehabilitation plan also included calm handling in the kennel, off lead runs each day to help them decompress, and a consistent daily routine with consistent handlers. They were both rehomed, Raven with the help of Doberman Rescue UK and Europe, and Willow through Battersea Dogs and Cats Home.

Luna, 18 months' old, one of our long-stay dogs had come to us when her previous owners' circumstances changed, and she was left for 11 hours a day, and they couldn't make provision for her to be walked during the day. She had become destructive in the home, so they made the difficult decision to sign her over into our care. Although Luna was friendly with people and dogs, she hadn't had any training and struggled being walked on the lead, settling in a home environment and mouthed people when she got over aroused. She needed a lot of patience and guidance, and a rehabilitation plan was created to work on these behaviours so she could be safely rehomed. Luna also needed to work on being left alone once adopted. Her rehabilitation plan included loose lead walking, engagement around distractions to enable training and to reduce her mouthing by directing behaviours to more appropriate activities. She enjoyed the company of other dogs and went on group walks with other sociable dogs at the centre. The animal care team also spent time with her in her kennel making it feel a calm, safe place. Luna has made significant progress and is just waiting for her perfect match to come along to give her the second chance she so deserves.

RSPCA SUSSEX WEST BRANCH TRUSTEES' REPORT CONTINUED

Staff training and Continuing Professional Development (CDP)

With the centre activity increasing, the trustees made the decision to appoint a Kennel Supervisor and a Senior Management Team to support the Animal Centre Manager comprising of the Animal Operations Manager, Behaviour and Welfare Advisor and Cattery and Kennel Supervisors.

During the year one of our Animal Care Assistants was awarded an MSc in Clinical Animal Behaviour. She joined our Behaviour and Welfare Advisor (BWA), strengthening the behaviour team so that we can take on more challenging cases and offer more support to owners needing help. She also applied her knowledge gained from her MSc study to devise a 'complex case management score' for monitoring the animal's welfare at the centre. The score is designed to identify the context, motivation and emotions behind each problem behaviour and assess their rehomingability.



Marie, BWA and Roo

The BWAs participated in webinars on subjects including separation related behaviours, the blurred lines between behaviour and training and post adoption support. They also attended the annual PACT and APBC conferences and used this to develop our in-house dog training, upskilling the staff. Advanced Cat Behaviour training was also created to ensure the same level of skill is held by those in the cattery, alongside other resources to help the team with their yearly CPD.

Our Animal Welfare Officer, AWO, worked closely with the inspectorate team in the local area and was invited to a training day working alongside the RSPCA Inspectors to develop her knowledge on dealing with conflict and diffusing difficult situations. She assisted the local RSPCA inspectorate and London Council officers on an illegal puppy farm raid in London. The branch helped by holding two of the dogs until they could be moved to a secure location. The dogs were part of a large ear-cropping ring, and the parent dogs were illegally imported from America. The owners were prosecuted at the end of the year and banned from keeping animals.

She also attended the London Animal Welfare Forum at Westminster to hear discussions on illegal breeding and puppy farms. This event was for Local Authorities, charities, police and other agencies and organisations who work within animal welfare and enforcement and provided an opportunity to network, share ideas and best practice. By developing these relationships and furthering her knowledge, we can take on challenging cases and support local authorities and charities, as well as the more vulnerable animals in our area.

Our cattery team were granted a scholarship with icatcare to take part in their Becoming a Cat Friendly Rehoming Centre Programme. The cattery team members engaged in weekly meetings and activities to develop their understanding and knowledge of cat behaviour and strategies to improve cats' welfare during their stay with us in the cattery.

Animal Welfare Outreach programme

In the Spring, 'kitten season' took off and carried on throughout the year with multiple litters requiring the care of our cattery team and foster carers who helped us raise litters throughout the year.

Korma, a young pregnant cat, with a multi-cat household of 5 cats including 2 pregnant cats.

Korma was a young cat herself who was heavily pregnant. She gave birth at the centre to 5 kittens, sadly she rejected one of them, so our AWO was on hand to rear the kitten. After a week, the kitten was slowly reintroduced to Korma, and she took her kitten back and successfully reared it with the rest of the litter.

RSPCA SUSSEX WEST BRANCH TRUSTEES' REPORT CONTINUED



Korma's kitten

3 of the 5 Schnauzer cross puppies

Puppies - Our AWO was contacted by a woman who has bought 2 male (un-neutered) dogs off the internet, and one of them had mated with her female Schnauzer. The Schnauzer went into labour, needed an emergency C-section and gave birth to 5 puppies. Our AWO supported the owner and her dog throughout the pregnancy and after the birth, so the puppies could stay in a home environment and did not have to come into the kennels. Once a week the AWO and RVN went and weighed and checked the puppies to make sure they were developing well and ensured the owner was able to manage. All the puppies were adopted to lovely families.

Shed and Sheeran, we received a call from a couple who had just moved into their new house and found 2 young cats living in the shed. Our AWO worked with the couple to get the cats into a feeding routine to enable her to trap them. She caught Shed and Sheeran straight away and found a third cat also living there who took a bit more coaxing to get. All three cats were re-sited to a farm where they could continue to live as outdoor cats under the security of an owner.



Shed & Sheeran



Jasper

Jasper, 6-year-old poodle. We had a call from the police who had found a man dead in his house with a badly matted Poodle by his side. The dog was in a very bad condition with a flea allergy and needed dental surgery to remove several rotten teeth. Jasper struggled in the kennel and spent a lot of time during the day with the Mount Noddy receptionist under the desk. During a busy Saturday a woman came in to drop off some donations and met Jasper in the reception. It was love at first sight for both and following a home check and other formalities she adopted him the following week.

2023 Challenges

It hasn't been a year without challenges. In October, the government announced its decision to add the American XL Bully to the banned breed list. Although the RSPCA opposed the ban and together with a coalition of animal charities called on the government to rethink the ban, once law we had to comply with it and support owners as best we could in going through the exemption process and must adhere to:

- Neutered
- Microchipped
- Muzzled and onlead in public
- Registered on the exempted dogs list
- Have third party insurance

RSPCA SUSSEX WEST BRANCH TRUSTEES' REPORT CONTINUED

We offered behaviour and training advice, muzzle training and financial assistance with neutering. Our AWO and BWAs also supported owners to keep their dogs by carrying out home consultations and assessments and referring them to their local Dog Legislation Officer.

One knock-on effect of the ban is that we have struggled to rehome large breeds as the public opinion and perception of them has changed. At the end of 2023 we had 5 large dogs that have been at Mount Noddy for 12 months or more despite extensive media coverage to find them their forever homes. Other animal centres in different parts of the country where we would normally look to see if we could do an exchange with to reach a wider audience of potential adopters, all experienced the same problems. The cost-of-living crisis has also had an impact on this as larger dogs are generally more expensive to feed and keep, as well as having higher insurance and potentially more health issues with their hips and elbows.

The cost of living continues to impact animal owners in our branch area. We saw a rise in the uptake of neuter vouchers, we issued 35 vouchers in 2023 compared to 14 in 2022. We also experienced a seasonal drop in foster home availability for pregnant cats and kittens with people wanting to have windows and doors open during the warmer weather. At one point our cattery with 47 cat pens was almost exclusively full of pregnant cats and kittens.

2. Charity Retail Shops

Our four charity shops raised vital funds for the operation of the animal centre. Our small staff team and volunteers worked hard during the year and their efforts were rewarded, with the public responding to requests to donate goods for resale and the shops generated a turnover of £535,966 (2022: £584,349) and a net operating profit of £160,034 against a profit of £188,288 in 2022. 100% of the profit from the shops went towards the operating costs of Mount Noddy.

Our preloved clothes helped to promote the slow fashion movement that encouraged people to consider their clothing purchases and the impact they have on the world. With many more people choosing to buy preloved clothing we have had 'second hand isn't second best' campaigns in our shops.



This is the story of one of our customers, Cinderella: "I went to your Bognor shop to see if I could find me a nice party dress for my running club annual dinner. I found this dress – it fitted like a dream, royal blue running club colours, from Quiz, where I normally get my dresses, label on as new, £9. Also snapped up a handbag- £3 and a hair grip £50p. I had an amazing night last night for £12.50." We think Cinderella looked stunning!

Our thanks go to our shop managers and staff for their hard work and for the high standard of customer care they maintained and to our volunteers and for making it such a welcoming shopping experience for our customers.

3. Governance & Management

Our branch secretary relocated to Leicester and at the end of the year one of our long serving (15 years in total) trustees retired and tragically, their successor died suddenly. We are extremely grateful to the trustees who volunteered their time and skills and after a review of the skill mix of the remaining trustees, embarked on a recruitment campaign to expand the trustee board and at time of writing the report, three new trustees have joined the board. Our Animal Centre Manager went on maternity leave in July, and we welcomed her back after

RSPCA SUSSEX WEST BRANCH TRUSTEES' REPORT CONTINUED

Christmas. During her absence, the Senior Management Team led the animal care team in the day- to-day operation of Mount Noddy Animal Centre.

4. Volunteers

Our staff teams at Mount Noddy and our charity shops are small and without the support of volunteers, we would not have been able to make the positive animal welfare impact we have without their contribution of time and skills.

To mark His Majesty the King's Coronation we took part in the 'Big Help Out' and a group of people volunteered to help clear the small copse and wildlife pond at the back of the centre.

We had several corporate volunteer teams from Edwards Ltd, Kreston Reeves, Southern Water and the Collins Group who helped on projects at Mount Noddy and were extremely grateful to the time and skills they contributed.



4. Fundraising and Public Awareness – Our income sources were: our charity shops; rehoming fees; investment property rental income; donations and legacies. To help us diversify our income to include trusts and foundations we appointed a self-employed fundraising consultant who raised £34,135 in grants for our animal welfare work. We are fortunate to have volunteers to assist with our fundraising, annual dog show and other activities that also provide an opportunity to raise public awareness of Mount Noddy Animal Centre.

We are grateful to our Community Partner, Pets at Home at Bognor who provided the centre with pallets of pet food and funds generated in store through participating in events such as Santa Paws in the build-up to Christmas and Easter.

We were fortunate to have individuals, community groups and organisations who raised funds on our behalf and or, donated food, treats and other items for the cats and dogs. St Margaret's Church, Earham held a pet service and kindly donated 50% of the collection to our centre. The service was well attended with a variety of animals and our own Mount Noddy ambassador dog 'Roo'.

We were delighted to receive from Wiley's, Bognor office a cheque for £850 raised by their staff from the Christmas raffle and 'Christmas jumper day'. They also donated bags of treats for our cats and dogs.



Christmas jumper day



From Ruffwear



Mary Puppins
Pet Pantry



from Lewmar



£400 Walberton
Garden Group

RSPCA SUSSEX WEST BRANCH TRUSTEES' REPORT CONTINUED

A Mount Noddy team of three, a trustee, Animal Centre Manager and supporter took part in the 5k run at Goodwood and raised £1,680.

We organised the fun Dog Show as part of the annual Lodsworth fete in May and provided judges for the Boxgrove Dog Show. Our own dog show was scheduled to take place in July at Mount Noddy but due to a heatwave, it had to be cancelled.

In December, we had a stall sponsored for us at the Petworth Christmas Fayre and provided information about animal welfare. The 'pop-up shop' sold over £300 natural animal treats, and enrichment from items that we stock at our Mount Noddy retail outlet. We launched a 'virtual Christmas tree' and shoe box appeal and the Christmas tree, generously donated by our President Bruce Fogle was surrounded by boxes full of animal treats in time for Christmas carols round the tree accompanied by the Slindon choir master and choir member.

We had regular media coverage during the year and Bruce, a regular contributor of articles to Sussex Life magazine helped us raise awareness about the plight of large, long stay dogs such as Figgy, looking for their forever homes. Figgy was also featured on Good Morning Great Britain tv show and other news stories.

Financial review

We went out to tender and appointed new auditors who have undertaken the 2023 audit. We are very grateful to funders, individuals, community groups and organisations that financially supported our animal welfare work

during the year and to individuals who remembered animals in need at Mount Noddy Animal Centre in their Wills and generously left us £165,990 in legacies (2022, £289,289).

The financial statements cover the activities of charity:

Income for the year £1,031,141 (2022: £1,175,920)

Expenditure £1,282,121 (2022: £1,111,009).

There is an overall deficit of £3,708,320 made up of:

£250,979 operating loss (2022: £95,269)

*£159,975 loss on revaluation @31/12/2023 of the investment property portfolio.

*£3,336,216 impairment loss on the valuation of the Animal Centre & adjoining land.

*These two losses are not realised losses as the properties haven't been sold but the reduction in value of assets has been recognised in line with the FRS, (Financial Reporting Standard) and must be shown in the final accounts.

The redevelopment costs of the Animal Centre resulted in carrying a higher than realisable value and therefore an impairment review has been carried out. Flude Commercial were commissioned to carry out a valuation and, in their opinion, the fair value snapshot value of £1,670,000m reflects the market at 31/12/2023.

The value of the generous donation of our volunteers' time is not incorporated into the financial statements. If it were, it would be a considerable sum.

Total funds at 31st December 2023 are £8,003,656 (2022: £11,711,976).

RSPCA SUSSEX WEST BRANCH TRUSTEES' REPORT CONTINUED

The total funds are just over £8m and most of the unrestricted reserves are fixed assets rather than liquid assets. The assets are made up of:

Investment rental properties valuations £3.593m, the rental income from the investment properties contribute 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. The five small commercial properties and three residential flats have tenancy agreements terminating at different times and as the buildings are interlinked, it would be difficult to sell them separately. The rental income is a sustainable source of income contributing each year to the operating costs of the animal centre. If in the future, the trustees decided to sell the properties for development an alternative recurring source of income would need to be secured.

Freehold of Mount Noddy of £1,670m, the freehold of Mount Noddy Animal Centre and the field of dreams. 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.

The only readily available funds to the charity are cash and 'cash equivalents' i.e. the bank balances, debtors and funds invested.

Reserves policy

The charity 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 £700,000 in the general fund, to cover the continuing liabilities arising from four 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 charity's best interest.

The restricted fund of £16,850 is for Long Term Conditions; to cover commitments the branch has made to animal adopters to either fund or contribute to future veterinary care. These are conditions that had been identified by our vet at time of adoption, that might require treatment in the future and would not be covered by 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 undertook a review of the charity's approach to investments and its investment policy to ensure the charity's reserves produce the best financial return, within an acceptable level of risk. The objective to generate income towards the operating costs and achieve capital growth over the medium to long term. Funds that may be required in the short term, continue to be held in cash on an IT platform across more than one bank to spread the risk, with a mix of instant access to funds maturing within 18 months. The trustees decided to appoint Rowan Dartington to actively manage a bespoke investment portfolio of stocks and shares spread across medium risk funds. This approach will enable the charity to fund development initiatives and smooth out flows in our income while ensuring the maximum amount of funds are spent on achieving our charitable purpose.

Despite the uncertainty of the past year, the trustees consider that the investment objectives of safeguarding its assets and maintaining an appropriate amount of liquidity to meet short term needs have been met.

PLANS FOR THE FUTURE

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 2024, animal welfare will continue to be at the heart of everything we do:

- 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 develop our animal welfare community outreach programme throughout our geographic area to include working with food banks.
- We will accept strays and owned animals for rehabilitating and rehoming; and ensure healthy, rehomingable animals are never euthanised.
- We will change the charity's legal status to become a Charitable Incorporated Organisation (CIO).
- We will develop a three-year Strategic Plan.
- We will develop the continuing professional development opportunities for our staff.
- We will modernise our IT system.
- We will maximise and diversify our income streams, develop our charged for services and develop a new sustainable income stream

Structure, governance and management

RSPCA Sussex West Branch is a registered charity, structured as an unincorporated charitable association. The charity operates as a self-funded, separate registered Branch of the National RSPCA, subject to its rules for Branches (as updated 2012).

The trustees are responsible for the governance, income generation, financial management and the strategic direction of the charity. The trustees are constituted as a corporate body and consist of 5 –10 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; charity volunteer websites; local volunteer bureau and networking. 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 were 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 during the year either face to face or virtually. Meetings were minuted and decisions impacting the day-to-day running were delegated for action to the Animal Centre Manager and the Shops' Senior Manager and their respective staff

Risks

The trustees reviewed the risks, which the charity faces covering operational and financial aspects, and has systems in place to mitigate these risks. The trustees have considered the major risks to which the charity is exposed and have taken steps to mitigate them. For example:

- The ongoing financial challenge we face is to meet increased costs of operating Mount Noddy Animal Centre each year without being dependent on legacy income which has decreased over the last two years. The charity has robust financial management functions and internal financial controls.

**RSPCA SUSSEX WEST BRANCH
TRUSTEES' REPORT CONTINUED**

- Change of legal structure: the potential costs involved resulting from the change of legal structure for branches by the National RSPCA to change from Unincorporated Organisations to Charitable Incorporated Organisations (CIOs) and the costs associated with adopting the new RSPCA brand.
- Risks that arise from health & safety of staff, volunteers, adopters, and visitors. The Branch adheres to RSPCA policies and guidelines and Health and Safety law and best practice. The charity has an external provider for health & safety advice and support that includes staff training.
- Risk of not being able to find suitable homes for the large, long stay dogs. We publicised through the media their plight and will continue to do all we can to find them their perfect match homes. This has an impact on the number of new dogs we can take in. There is also a financial risk arising from the ongoing cost of the dogs at the centre.
- As the charity shares the RSPCA brand with other RSPCA branches and the national partner RSPCA, it is outside the 'gift' of the trustees alone to mitigate all potential aspects of reputational risk.

Remuneration policy

The trustees are ultimately responsible for setting remuneration levels for senior management and other key staff positions and the task is delegated to the Finance & Property Sub Committee. In deciding the band levels of pay, the following factors are taken into consideration: the potential impact of loss of key staff 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 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 in the longer term.

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



Nicholas Cockram, Chair

Date

**RSPCA SUSSEX WEST BRANCH
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

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.
- 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
REPORT OF THE INDEPENDENT AUDITORS 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 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

Other information

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

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**RSPCA SUSSEX WEST BRANCH
REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
RSPCA SUSSEX WEST BRANCH**

Opinions on other matters prescribed by the Charities Act 2011

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or

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 liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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

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

From discussion with management and those charged with governance information about the entity is documented to assess the activity within the organisation. We discuss management's assessment of risk in respect of irregularities, fraud and going concern.

Based on these discussions and our own assessments we determined that the key risk areas were income recognition in respect of cut off issues and management override concerning the size of the organisation.

**RSPCA SUSSEX WEST BRANCH
REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
RSPCA SUSSEX WEST BRANCH**

We set financial statement materiality level based on the level of income. As a not for profit organisation raising income is its primary focus which is why income was used to determine the level of materiality. Our overall assessment of risk was used to determine performance materiality at an appropriate level.

Substantive audit tests were designed after assessing and performing walkthrough tests. The walkthrough testing confirmed documented systems which have been designed to act as a preventative measure against fraud and error which appear to be operating as documented. Substantive testing tested a sample of the population, representative of the population, to identify errors. The testing did not identify any material misstatements in areas tested.

Audit substantive tests concluded no material errors over the key risk areas of income recognition and management override.

The audit considers the organisation is not exposed to material risk of error as a result of assessing laws and regulations that are appropriate to the organisation.

Management assessed there is no going concern risk. The audit undertook a review of budgets, management accounts and the review of board minutes and came to the same conclusion as management.

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Section 144 of Charities Act 2011 and regulations made under Section 154 of that Act. 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.

Paul Underwood FCCA (Senior Statutory Auditor)
for and on behalf of Morris Crocker Limited
Chartered Accountants
Statutory Auditors
Station House
North Street
Havant
Hampshire
PO9 1QU



Date: 14 June 2024

RSPCA SUSSEX WEST BRANCH

STATEMENT OF FINANCIAL ACTIVITIES - INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds	Restricted Funds	Designated Funds	Total 2023	Total 2022
		£	£	£	£	£
<u>Income from:</u>						
Donations and legacies	3	215,587			215,587	359,558
Grants & Trusts	3	13,135	21,000		34,135	22,238
Government Covid-19 Grants		0			0	1,882
<u>Charitable activities:</u>						
Adoption Fees		34,059			34,059	21,320
Other Trading Activities	4	551,150			551,150	593,338
Investments	5	196,210			196,210	177,584
Total Income		1,010,141	21,000	0	1,031,141	1,175,920
<u>Expenditure on:</u>						
Raising funds	6	397,122			397,122	426,536
<u>Charitable activities</u>						
Animal Centre	7	881,359	3,640		884,999	684,473
Total Resources Expended		1,278,481	3,640	0	1,282,121	1,111,009
Net income / exp before other gains / losses		(268,339)	17,360	0	(250,979)	64,911
Net gains/(losses) on investments	11	(121,124)			(121,124)	(160,180)
Impairment Losses	13	(3,336,216)			(3,336,216)	0
Net income/(expenditure)		(3,725,680)	17,360	0	(3,708,320)	(95,269)
Transfers between funds re Capital Expenditure		23,721	(3,137)	(20,584)	0	0
Net movement in funds		(3,701,959)	14,223	(20,584)	(3,708,320)	(95,269)
<u>Reconciliation of funds:</u>						
Total funds brought forward @ 1 January 2023		11,665,964	21,012	25,000	11,711,976	11,807,245
Total funds carried forward @ 31st December 2023		7,964,005	35,235	4,416	8,003,656	11,711,976

RSPCA SUSSEX WEST BRANCH

BALANCE SHEET
AS @ 31ST DECEMBER 2023

	Notes	<u>2023</u>		<u>2022</u>	
		£	£	£	£
Fixed Assets					
Tangible Assets	13		1,828,672		5,277,788
Intangible Assets	14		9,017		0
Investment Properties	15		<u>3,433,025</u>		<u>3,593,000</u>
			5,270,713		8,870,788
Current Assets					
Stocks	16		5,306		5,623
Debtors	17		192,587		297,428
Investments	18		2,523,191		1,788,673
Cash @ Bank & in Hand			<u>201,983</u>		<u>944,597</u>
			2,923,066		3,036,321
Creditors: Amounts falling due within one year	19		<u>(190,123)</u>		<u>(195,133)</u>
Net Current Assets			2,732,943		2,841,188
Total Assets less Current Liabilities			8,003,656		11,711,976
Creditors: Amounts falling due within one year			0		0
Net Assets			8,003,656		11,711,976
Income Funds					
Restricted Funds	20		35,235		21,012
<u>Unrestricted Funds</u>					
Designated Funds	21		4,416		25,000
General Unrestricted Funds			<u>7,964,005</u>		11,665,964
			7,968,421		11,690,964
	22		<u>8,003,656</u>		<u>11,711,976</u>

The Financial statements were approved by the Trustees on 28th May 2024

M Falloon

N Cockram

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	<u>2023</u>	<u>2022</u>
		£	£
Cash flows from Operating Activities			
Cash generated from / (absorbed by) operations	26	(39,690)	255,364
Investing Activities			
Purchase of Tangible Fixed Assets		(33,491)	(736,849)
Proceeds on Disposal of Tangible Fixed Assets		0	6,001
Purchase of Intangible Fixed Assets		(10,000)	0
Net Purchase of Investments		(855,642)	0
Proceeds on Disposal of Investment Property Less Costs of Sale		0	444,820
Proceeds on Disposal of other Investments		0	578,625
Interest / Rental Income Received		196,210	177,584
Net Cash Used in Investing Activities		<u>(702,924)</u>	<u>470,181</u>
Net Increase / (Decrease) in Cash & Cash Equivalents		<u>(742,614)</u>	<u>725,545</u>
Cash & Cash Equivalents @ 1st January 2023		<u>944,597</u>	<u>219,052</u>
Cash & Cash Equivalents @ 31st December 2023		<u><u>201,983</u></u>	<u><u>944,597</u></u>

1 Accounting Policies

RSPCA Sussex West Branch, (formerly RSPCA Sussex, Chichester & District 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 Charities Act 2011 and 'Accounting & Reporting by Charities - Statement of Recommended Practice' applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK & Republic of Ireland - FRS102 (as amended for accounting periods commencing from 1 Jan 2016).

The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities Regulations 2008 only to the extent required to provide a true & fair view. Any departure involves following the Statement of Recommended Practice for Charities applying FRS102, rather than the version of the Statement of Recommended Practice referred to in the Regulations, which has since been withdrawn.

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

The accounts have been prepared under the historical cost convention, modified to include investment properties at fair value.

The Principal accounting policies 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, and 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 amount can be estimated reliably;
- The estate has been finalised and notification has been made by the executor(s) to the Centre that the 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.

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 up to and including 31st December 2023.

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 Fixed Assets***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. This is applied on the following bases:

Freehold Buildings	2.5% straight line basis
Redevelopment Costs	2.5% Reducing Balance Basis
Leasehold Buildings	Straight line over the lease term
Plant & Equipment	10% or 20% Reducing Balance basis (Dependant on life expectancy)
Freehold Land & Investment Property is not depreciated.	

Any gains or losses arising on disposal of fixed assets during the year is recognised as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/expenditure for the year.

Intangible fixed assets

Intangible fixed assets consist of a Website which is initially measured at cost and amortised over a period of five years.

1.6 Impairment of Fixed Assets

At each reporting end date, the charity reviews the carrying amount of its fixed 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).

Any impairment loss is recognised in net income / expenditure for the year.

1.7 Investment Properties

Investment Property, which is property held to earn rental income and / or for capital appreciation, is initially recognised at cost, which includes 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 as income / expenditure for the year.

Measurement is carried out professionally every five years, with inbetween years being reliably estimated by reference to property markets and transaction prices of similar properties within the area.

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 at 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. Any Bank overdrafts would be 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' of FRS102 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 statement, 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 the 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.

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 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 & 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 ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

	Unrestricted Funds	Restricted funds	<u>2023</u>	<u>2022</u>
3 Donations & Legacies				
Donations & Gifts	49,597		49,597	70,269
Legacies	165,990		165,990	289,289
	215,587	-	215,587	359,558
Grants & Trusts	13,135	21,000	34,135	22,238
Government Covid-19 Grants				1,882
	228,722	21,000	249,722	383,678

(Note: 2022 Income has been split to separate Grant & Trust income from Donations & Gifts.)

Legacies:

Madgwick	18,000		18,000	
Zimmer	43,022		43,022	
Cox	30,000		30,000	
Scully	20,000		20,000	
Hartnell	10,000		10,000	
Mason	5,140		5,140	
Hanmore	3,000		3,000	
Hyatt	2,000		2,000	
Bailey	1,000		1,000	
Muir	11,612		11,612	133,888
Oliver	16,000		16,000	65,000
Eder	5,763		5,763	39,958
Kimberley				5,092
Evans				6,000
Pemberton				29,557
Buck				5,225
Other	452		452	4,569
	165,990		165,990	289,289

Grants & Trusts

Newman Charitable Trust	5,135		5,135	
Boltini Trust	5,000		5,000	
Von Schenk Burkhar	2,000		2,000	
Friends of Godstone	-	21,000	21,000	
Michael & Shirley Hunt Trust	1,000		1,000	
Pets @ Home Veterinary Equipment Grant				21,738
Lennox Trust				500
Covid Grants				1,882
	13,135	21,000	34,135	24,120

4 Other Trading Activities			<u>2023</u>	<u>2022</u>
Fundraising Activities			7,445	5,667
Sale of Goods - Charity Shops			535,966	584,349
Sale of Goods & Services - Rehoming Centre			7,739	3,322
			551,150	593,338

RSPCA SUSSEX WEST BRANCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

5	Investments	<u>2023</u>	<u>2022</u>
	Rental Income	154,343	161,725
	Interest Received	41,866	15,859
		<u>196,210</u>	<u>177,584</u>
6	Raising Funds	<u>2023</u>	<u>2022</u>
	<u>Trading Costs</u>		
	Operating Charity Shops	174,538	186,607
	Staff Costs	190,621	203,351
	Depreciation	4,124	4,163
	Share of Support & Governance Costs (see note 8)	6,648	1,940
	Total trading costs	375,932	396,061
	Investment Property Costs	21,190	30,475
		<u>397,122</u>	<u>426,536</u>
7	Charitable Activities	<u>2023</u>	<u>2022</u>
	Staff Costs	417,390	291,138
	Depreciation Animal Centre	143,094	136,318
	Light & Heat	34,719	35,951
	Rates, Water & Refuse	9,738	10,238
	Repairs & Renewals	53,062	11,085
	Insurance	4,635	3,636
	Veterinary Fees, Drugs & Food	115,874	100,885
	Equipment & Consumables	20,507	10,625
	Goods for Resale / Fundraising Costs	40,805	34,964
	Office Costs	16,709	9,370
	Motor Expenses	2,650	2,342
	Legal & Professional	13,402	16,320
	Disallowable VAT	5,766	14,233
		<u>878,351</u>	<u>677,105</u>
	Share of Support costs (see note 8)	1,501	1,788
	Share of Governance Costs (see note 8)	5,148	5,580
		<u>884,999</u>	<u>684,473</u>
	Analysis by Fund		
	Unrestricted Funds - General	881,359	683,856
	Restricted Funds	3,640	617
		<u>884,999</u>	<u>684,473</u>

RSPCA SUSSEX WEST BRANCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

8	Support & Governance Costs	<u>Support Costs</u>	<u>Governance Costs</u>	<u>2023</u>	<u>2022</u>
	Miscellaneous Expenses	2,843		2,843	3,576
	Audit Fees		10,295	10,295	11,160
	Loss on Disposal of Fixed Assets	158		158	(5,428)
		<u>3,001</u>	<u>10,295</u>	<u>13,296</u>	<u>9,308</u>
	<i>Analysed between:</i>				
	Trading	1,501	5,148	6,648	1,940
	Charitable Activities	1,501	5,148	6,648	7,368
		<u>3,001</u>	<u>10,295</u>	<u>13,296</u>	<u>9,308</u>

9 Trustees

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

10 Employees

Number of Employees

The average number of employees during the year was:

<u>31</u>	<u>28</u>
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Employment costs

Wages & Salaries

584,393	474,365
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Social Security Costs

19,386	18,442
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<u>603,778</u>	<u>492,807</u>
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There were no employees whose annual remuneration was £60,000 or more. There was an average of 25 Full Time Equivalents in the year. (2022: 21)

11 Net Gains / (Losses) on investments

	<u>2023</u>	<u>2022</u>
Net Profit / Loss on Sale of Investment Property	0	(80,180)
Revaluation of Investment Property	(159,975)	(80,000)
Revaluation of Investments	38,851	
Total Net Gains / (Losses) on investments	<u>(121,124)</u>	<u>(160,180)</u>

RSPCA SUSSEX WEST BRANCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

12 Taxation

The Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988, or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Tangible Fixed Assets

	<u>Freehold Land & Buildings</u>	<u>Leasehold Land & Buildings</u>	<u>Plant & Equipment</u>	<u>Total</u>
Cost				
B/f @ 1st January 2023	5,407,623	41,242	165,832	5,614,697
Additions	2,437	0	31,054	33,491
Disposals / Write offs	0	0	(287)	(287)
Impairment Losses *	(3,336,216)			(3,336,216)
C/f @ 31st December 2023	2,073,844	41,242	196,599	2,311,685
Depreciation charged in the year				
B/f @ 1st January 2023	278,049	24,742	34,118	336,908
Depreciation charged in the year	125,795	4,124	16,315	146,235
Eliminated in respect of Disposals / Write Offs	0	0	(130)	(130)
C/f @ 31st December 2023	403,844	28,866	50,302	483,012
Carrying Value				
As @ 1st January 2023	5,129,574	16,500	131,714	5,277,789
As @ 31st December 2023	1,670,000	12,376	146,296	1,828,672
Profit / Loss on Disposal				
Consideration received			0	0
Cost			287	287
Depreciation			(130)	(130)
Net Profit / Loss on Disposal			(157)	(157)

* Freehold land and Buildings included the cost of a development project to extend and improve the Animal Centre. Extensive development costs resulted in the carrying value being significantly higher than the realisable value, and therefore an impairment review has been carried out.

14 Intangible Fixed Assets

	<u>Website</u>
Cost	
B/f @ 1st January 2023	0
Additions	10,000
C/f @ 31st December 2023	10,000
Amortisation	
B/f @ 1st January 2023	0
Amortisation	983
C/f @ 31st December 2023	983
Carrying Value	
As @ 1st January 2023	0
As @ 31st December 2023	9,017

RSPCA SUSSEX WEST BRANCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

15 Investment Property

<i>Fair Value</i>	<u>2023</u>	<u>2022</u>
As @ 1st January	3,593,000	4,198,000
Sales in the Year to 31st December	0	(525,000)
Net Gains / Losses through Fair Value Adjustments	(159,975)	(80,000)
As @ 31st December 2023	<u>3,433,025</u>	<u>3,593,000</u>

Investment Property comprises a portfolio of residential and commercial properties in South West London. For the year end 2023, the fair value of the property has been arrived at on an open market value basis by reference to market evidence of transaction prices for similar properties.

16 Stock

	<u>2023</u>	<u>2022</u>
Charity Equipment & Consumable Stock	5,306	5,623
	<u>5,306</u>	<u>5,623</u>

17 Debtors

	<u>2023</u>	<u>2022</u>
<i>Amounts Falling Due within one year:</i>		
Other Debtors	37,905	42,660
Prepayments & Accrued Income	154,682	254,768
	<u>192,587</u>	<u>297,428</u>

18 Investments

	<u>2023</u>	<u>2022</u>
Cash Equivalents on deposit	2,523,191	1,788,673

19 Creditors: Amounts Due within one year

	<u>2023</u>	<u>2022</u>
Other Taxation & Social Security	9,472	13,265
Accruals & Deferred Income	42,703	52,441
Trade Creditors	85,072	26,552
Other Creditors	52,876	102,875
	<u>190,123</u>	<u>195,133</u>

RSPCA SUSSEX WEST BRANCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

20	Restricted Funds	Balance as @ 1st January 2023 £	Incoming Resources £	Resources Expended £	Transfers £	Balance as @ 31st December 2023 £
	Long Term Conditions Fund	16,850		(2,615)		14,235
	Veterinary Equipment Fund	4,162		(4,187)	25	0
	Agility Paddock & Equipment Fund		21,000			21,000
		<u>21,012</u>	<u>21,000</u>	<u>(6,802)</u>	<u>25</u>	<u>35,235</u>

The Long Term Conditions (LTC) reserve is to cover commitments made to either fund or part fund the veterinary care of adopted animals whose potential future need was identified by our vet at the time of adoption and therefore not eligible to be covered by insurance as it was a pre-existing condition.

The Veterinary Equipment Fund Represented a Grant received to purchase veterinary equipment for the Centre's Vet Suite. This spend was completed during the year, £25 balance coming from unrestricted reserves.

The Agility Paddock & Equipment Fund represents a grant received to prepare the site and purchase agility equipment to be used by the dogs at the Centre for Rehab and Enrichment purposes.

21	Designated Funds	Balance as @ 1st January 2023 £	Incoming Resources £	Resources Expended £	Transfers £	Balance as @ 31st December 2023 £
	Veterinary Suite Dental Equipment	25,000		(20,584)		4,416
		<u>25,000</u>	<u>0</u>	<u>(20,584)</u>	<u>0</u>	<u>4,416</u>

The Veterinary Suite Dental Fund was set up in 2022 by the trustees to purchase dental equipment for the new Veterinary Suite.

22	Analysis of Net Assets between Funds	Unrestricted Funds	Restricted Funds	Designated Funds	Total 2023	2022
	<i>Fund Balances as at 31st December 2023 are represented by:</i>					
	Tangible Assets	1,828,672	0	0	1,828,672	5,277,788
	Investment Properties	3,433,025	0	0	3,433,025	3,593,000
	Current Assets / (Liabilities)	2,702,309	35,235	4,416	2,741,960	2,841,188
		<u>7,964,005</u>	<u>35,235</u>	<u>4,416</u>	<u>8,003,656</u>	<u>11,711,976</u>

The assets are in excess of eight million. The majority is made up from the Mount Noddy Animal Centre £1,670,000 and the valuation of the investment rental properties £3,593,000, rather than immediate liquid assets.

RSPCA SUSSEX WEST BRANCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

23 Operating Lease Commitments

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

	<u>2023</u>	<u>2022</u>
Within One Year	96,200	96,200
Between 2 & 5 years	167,700	239,900
In Over 5 years	<u>8,000</u>	<u>6,000</u>
	<u>271,900</u>	<u>342,100</u>

Operating lease commitments comprise four leases with monthly rents of £1750 (16 months remaining), £2183 (34 months remaining), £2083 (20 months remaining), and £2000 (64 months remaining).

24 Remuneration of Key management personnel

	<u>2023</u>	<u>2022</u>
Remuneration of key management personnel is as follows:	88,271	42,071

The Centre Manager took Maternity Leave from July 2023, returning to work in January 2024. Statutory Maternity Pay was remunerated during this time.

The Operation's Manager deputised during this period and an SMT was appointed. This comprised of a Behaviourist, Animal Advisor, Cattery & Kennel Supervisors.

25 Related Party Transactions

There have been no related party transactions during 2023. (2022: No Related Party Transactions.)