

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
MID-SUSSEX AND EASTBOURNE BRANCH**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS MID-SUSSEX AND EASTBOURNE BRANCH

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Registered Charity No. 206308

Mid-Sussex & Eastbourne Branch



ANNUAL REPORT 2020



PATRON:
Her Majesty The Queen

BRANCH OFFICERS AND COMMITTEE MEMBERS 2020

President:

Chairman: ***Mr. J. Dash***
The Tower House, Normans Bay,
East Sussex, BN24 6PS ***01323 761276***

Secretary: ***Miss L. Mauldon***
17 Bramble Drive Hailsham
East Sussex BN27 3EG ***01323 844727***

Treasurer: ***Miss J. Henham***
32 Central Avenue Polegate
East Sussex BN26 6HA ***01323 486861***

COMMITTEE MEMBERS: ***Mr. J. Haffenden, Miss Y. Puttee, Ms. P. Hollands***
Mrs W Dash, Mrs Gill Morris and Mrs Paige Glover

Branch Support
Specialist: ***Ms Becky Blackmore***

Inspectorate: ***Chief Inspector Patrick Hamby***
Inspectors Charlotte Baumann and Cora Peeters

Independent Examiner: ***Mr Nick Brown FCA DChA BFP***
Plummer Parsons
18 Hyde Gardens
Eastbourne East Sussex BN21 4PT

Bankers: ***National Westminster Bank PLC***
96 Terminus Road Eastbourne East Sussex

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is constituted as an unincorporated association. The charity operates as an autonomous branch of the National RSPCA subject to its rules for branches (as updated in 2006).

A Committee, elected at the AGM governs the branches, who are Trustees of the branch. All trustees are briefed on their responsibilities as trustees prior to their acceptance of the role.

The trustees hold bi-monthly meetings at which decisions are made.

The trustees actively review the risks, which the charity faces on a regular basis through regular meetings of the trustees that cover operational and financial reviews. The trustees also examine other operational and business risks which the branch face and confirm that they have established systems to mitigate the significant risks, which have been identified as:

- loss of reputation through error or fraud;
- loss of income through error or fraud;
- insufficient funds to cover the costs of animal welfare activities.

OBJECTS, OBJECTIVES AND PRINCIPAL ACTIVITIES

The objects of the branch are to promote the work and objects of the National Society of the RSPCA, with particular reference to the area of branch.

The main objective of the branch is to promote responsible animal welfare and encourage spaying and neutering of dogs and cats.

The principal activities of the branch are to attend events to provide information on animal welfare and encourage members of the public to consider homing an animal from a rescue centre.

In planning the activities for the year the Trustees have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to the Public Benefit guidance published by the Charity Commission.

ACHIEVEMENTS AND PERFORMANCE

Unfortunately, due to Covid-19, there were no fundraising events during 2020.

The Branch continued to support the Inspectorate and give advice to the public regarding their pets and those wishing to rehome an animal.

Financial Review 2020

The total incoming resources for the year amounted to £45,152 (2019:£32,897) an increase on the previous year, due to the receipt of a substantial legacy in December. Expenditure throughout the year was below expectations with only minimal requests for assistance being received. It is likely that the National Lockdowns due to coronavirus depressed non emergency veterinary activity whilst an increase in pet ownership reduced the number of stray animals requiring assistance. During the year the Branch reviewed the £50,000 loan which had been given to the Sussex East & Hastings Branch of the RSPCA in 2003 when the sustainability of the Bluebell Ridge Cattery was in some doubt. As the cattery has prospered and its future looks secure it was agreed to release the legal charge on the property and convert the loan to a grant. This had the effect of artificially increasing expenditure for the year to £79,850 (2019 £42,016) with a subsequent operating loss of £34,698 (2019:£9,119 loss). However, investment gains of £5,177 from the investment portfolio managed by NatWest Bank reduced the overall loss to £29,521. The fund balance at 31 December 2020 was £307,088 (2019:£336,609).

One legacy of £16,300 was received during the year from the estate of the late Ms Joan Edith Chawner.

The Branch provided financial assistance totalling £6,238 to 39 pet owners (on means tested benefits) to help with the cost of veterinary treatment of their animals. This was a reduction from the 50 pet owners (£7,906) assisted in 2019. Further veterinary fees (£1,286) were incurred in respect of the cost of treatment of unowned animals. Assistance with neutering costs (£678 in the year 2020) continues to be given to owners on means tested benefits. Vouchers issued by the Branch can be used as part payment for neutering costs at various veterinary surgeries, with the owner responsible for the balance of costs. Significantly fewer vouchers were issued during 2020, despite an increase in the value of vouchers, with only 4 dogs, 6 cats and 1 rabbit being neutered. This is an area of activity which the Branch has always considered important in the promotion of animal welfare and it is hoped that take up will improve once the current coronavirus emergency is over. The Branch made a £2,000 top up grant to the Sussex Neutering Fund which is administered by the Sussex Inspectorate who also dispense neutering vouchers to owners.

Expenditure on the boarding of stray and unwanted animals totalled only £630 in the year (2019:£2,257) a significant reduction in the number of cats coming into Branch care and requiring transfer to Bluebell Ridge Cattery for rehoming. Bluebell Ridge, operated by the Hastings Branch, receive a daily contribution per cat towards cattery running costs.

The Branch is required to make an annual contribution to the National Society based on the level of reserves held by the branch which is used to finance projects within the South East Region. The contribution in 2020 was £14,333 (2019:£22,050).

J M Henham
Branch Treasurer

Reserves Policy

The Branch holds reserves to generate investment income and to ensure that the service level provided for animal welfare is maintained should there be a reduction in incoming resources. The Branch has a long established investment portfolio (£179,402 at 31 December 2020), managed by professional advisors at National Westminster Bank, which was formed from bequests made to the Branch to enable it to continue its charitable work in the Eastbourne and Mid Sussex area. The Branch is heavily dependent upon the receipt of door to door grant and legacies to fund its current level of activity and without this uncertain income the Branch would be financially unviable. It is therefore considered important that sufficient reserves are maintained to meet expenditure in years where there is little or no legacy income.

**MR J DASH
CHAIRMAN**

Chairman's Report.

2020

Dear Members.

I did not think, when I wrote my chairman's report for 2019 last year, that we would still be in very much the same situation when I came to write my 2020 year's report. I am again writing this report in very unusual times, for the most part everything has been 'on hold' for the last year.

The exception to this being our inspectors, who are essential workers. They have been continuing to carry out their much needed work regardless of the Covid situation, we are all very grateful to them for continuing to help animals in need.

Our Mid Sussex and Eastbourne committee has continued to meet regularly, but the meetings have been virtual meetings using Zoom. Looking to the future we hope to be able to restart our physical meetings in the very near future, although holding virtual Zoom meetings has meant that our Chief Inspector and our Branch Partnership Manager have been able to 'attend' meetings without the need to travel long distances.

Unfortunately all fund raising activity has had to cease for more than a year, hopefully this fund-raising will restart before too long.

We also had to postpone our 2020 AGM due to the government restrictions for Covid. We will hold the 2020 AGM at the same time as we hold our 2021 AGM later this year.

I would like to thank all of you for being members of and supporting the Mid-Sussex and Eastbourne Branch of the RSPCA. Without you this branch of the RSPCA would not exist.

I would especially like to thank all of the members of our committee and look forward to more normal times.

James Dash, B Vet Med, MRCVS. Honorary Chairman.

MEMBERSHIP

Thank you very much for supporting us throughout the year.

Sadly, due to age, some members are no longer with us and our total membership is on the decline. With the increasing number of other charities needing help many people are having to choose very carefully who they wish to support.

Our local Branch helps with both domestic animals and wildlife where possible.

I am now taking the liberty of asking if anyone can possibly recruit a few new members to help the Branch continue, we would be very grateful.

The Committee would greatly appreciate it if anyone could find time to help at our fund raising events.

The total membership as at 31st December, 2019 was 98.

Linda Mauldon
Branch Secretary

CHIEF INSPECTOR'S ANNUAL REPORT FOR 2020

The Sussex Group, SUSSEX, KENT

Chief Inspector Patrick S. Hamby

Deputy Chief Inspector Charlotte Baumann

Deputy Chief Inspector Rachel Smith

Inspector Zoe Ballard

Inspector Kate Barnes

Inspector Laura Bryant

Inspector Rebecca Carter

Inspector Cora Peeters

Inspector Tony Woodley

ARO Marie Stevens

ARO Julie Parsons

ARO Claire Thomas

ARO Abbie Fight

It gives me great pleasure to present to you the annual report for the Sussex Inspectorate for 2020.

Where do I begin!!!

It has been a most challenging year for all of us, whether you are a volunteer or staff member. We had a contractual change towards the end of 2019 and thought we could start afresh in 2020. We were starting to settle in with working a new system called Wilberforce which was just a new way of working, but in general a new year and a fresh start. Who would have thought that in two months' time the whole country would come to a stop. We started using words like 'lock down' 'self-isolation' and 'social distancing'. No matter who you are, we were all affected in one way or another. The pandemic hit the country like a freight train of likes that we have not seen before. It was not just us but the entire world.

One of the consequences of the lockdown was our finances. The Charity sector was hit very hard whether you were in animal welfare or fighting cancer, all of us were affected. Drastic action was needed to stem the losses the Society was suffering. In April we embarked on a restructuring like no other time seen in the Society's history. We had to reduce expenditure by 20 million pounds which meant job losses throughout the Society as well as frontline staff, regional animal homes and animal hospitals.

While going through the process, we saw the pandemic get worse and worse, schools closing, some home schooling, working from home and much more. We had to reduce the work we do in the field as the pandemic tightened its grip on the country. We had to protect staff as well as the public from the pandemic but we also had a responsibility for those animals still in need of our help. Through the dedication of our Branches and frontline staff we still continued to do the work we all feel so passionate about. Brighton Branch was an example of stepping up to the challenge like others in the region, they opened their kennels and cattery to anything we in the field would end up with for various reasons. Without question, Jenny Wells, Patcham's Manager, accepted animals throughout the county as well from other areas as well. Working in partnership with Jenny we were able to take animals that were in need.

Once the process lasted all summer, we continued to work under strange working practices as the pandemic continued and we were still able to help those animals in need despite it all. When the consultation was completed it was very difficult as we all had to say goodbye to a lot of colleagues of which we had worked with for many years. It was difficult for all of us and no one was unaffected by it.

We saw the closure of South Godstone and Putney Animal Hospital, Southall Clinic and Cattery as well. This was an attempt to rebalance resources in the South as the North have limited animal centres. Due to the restructure the group has lost the areas of Tunbridge Wells, Tonbridge and Sevenoaks including Kent West which is a great loss to the group as they have been very supportive of the Sussex Group.

We are now in a much stronger position to go forward and do what we do best for animals in need. We also saw the creation of Animal Rescue Officers, who take the place of Animal Collection Officers and Animal Welfare Officers. This new role after their training allows them to do complaints including emergency one, as well as collections and rescues. This gives us more scope to attend more incidents and utilise our officers better. The role also allows a career path into the role of an inspector in future if they so choose.

I cannot help but mention a different way of working as well, we have proved we can also learn new skills, especially when it comes to meetings. The use of Zoom and Hangouts have shown us all we can do things a bit differently, saving time and money in many different ways. Less driving has many positive aspects, not only money saving but environmental as well.

We wish to offer our thanks to Sussex and Kent Police for their invaluable assistance. Our thanks also goes to East Sussex, West Sussex and Kent Fire and Rescue Service for the many occasions that they have helped with rescues of animals that have got themselves trapped or in difficulty and we have needed their equipment and manpower to resolve the situation. David Buck, Chancellors and Brachers Solicitor teams also need to be thanked for their excellent presentation of evidence in our cases at court.

Of course we have not forgotten the RSPCA animal centres that take in our animals, care for them and eventually rehome them. Our sincere thanks to the Branch catteries and kennels that board, care for and rehome our animals, usually at very short notice and at the most inconvenient times, and to the experts who care for our sick and injured wildlife until they have been rehabilitated and are able to be released back into the wild.

We are not the only charity that goes to great effort for the benefit of animal welfare and I wish to acknowledge other organisations that provide us with invaluable assistance. Thank you to Folly Wildlife for their excellent work for the welfare of wildlife, WADARS (Worthing and District Animals Rescue Services) for assisting us on numerous occasions going to rescues when we could not get there fast enough and Brent Lodge Wildlife Hospital in the Chichester area. We also work very closely with Sara Smith and Claire Gordon of World Horse Welfare to improve the welfare of equines in the area.

Our highly-skilled intelligence teams also need a mention, who use state of the art technology to trace some of the miscreants who mistakenly think that by running off to other parts of the country they can escape the consequences of their cruel or neglectful actions.

Finally, on behalf of everyone in the Sussex group, a big thank you to all of the Sussex and Kent Branches, members and volunteers for making us feel so welcome at your meetings

and for all the difficult and invaluable work you have done throughout 2020. Without you dedicating your time and efforts we would not be able to achieve all that we do.

To give you a taste of what we do, here are just a few of the things that we dealt with in the past year that you may find interesting.

The Year of the Rescues:

Our swift water rescue and boat teams were very active throughout 2020. These teams consist of members of the inspectorate who have received specialist training to conduct water rescues using boats, ropes and other equipment. We work with the Fire and Rescue services of Kent, West Sussex and East Sussex.

Remember February's wettest month since records began. Once again our rescue teams have been out assisting animals in need due to the weather. Teams of RSPCA trained officers have gone out in various parts of the country assisting other emergency services dealing with the flooding and the aftermath of all the rains we have had in the last month. Officers assisted owners to move their horses and other livestock to safer ground and out of flooded fields. The following photos are of officers in the Kent and Sussex Group assisting an owner with her animals in Headcorn , Kent.



The Fire and Rescue Service were always on hand to assist us rescuing birds on roofs caught in netting and cats up trees. Their technical rescue team was invaluable and helped our officers throughout the year. These are just a few photos of rescues they assisted us on throughout the county.



Rescue of a Jackdaw in Eastbourne



Rescue of a gull in Hove



Rescue of a Kitten in Haywards Heath

and below a rescue of two cows stuck in the mud in Uckfield.



As you can tell, it is never a straightforward operation for the Fire and Rescue Service. Their specialist equipment has proven to be vital in successfully rescuing the animals we call them out for.

You never know what is going on behind closed doors, in the photos below is just such an incident. The Fire and Rescue Service were called to a house fire in Hove and were confronted with over xx gerbils in numerous cages which were in the front and rear of the property. Luckily Insp Woodley and ARO Parsons and the staff at Patcham were on hand to catch them all up and get them to a place of safety.



Even during this crisis we still were able to help those in need. We assisted branches in taking cats and dogs to their new homes in a covid safe way (ARO Claire Thomas taking a cat to its new home). We were also able to help those who called us for help. Inspector Peeters and ARO Julie Parsons removed a lot of fowl (Geese, Chickens, quail, etc) from a small holding where the owner sadly passed away. We were able to find new homes for them on behalf of his relatives.





The new year has started out pretty much as the last one ended, still in lockdown, restrictions in place, but I believe we will come out of this strong with renewed enthusiasm to continue the fight for animal welfare as we have done for nearly two centuries.



Please stay safe and Well!!!

Kind Regards

Patrick S. Hamby 407
Chief Inspector SE 5

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS MID-SUSSEX AND EASTBOURNE BRANCH

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2020

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.

Approved by the board of Trustees and signed on their behalf:

Miss J Henham

Trustee

Dated: 20 May 2021

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS MID-SUSSEX AND EASTBOURNE BRANCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS MID-SUSSEX AND EASTBOURNE BRANCH

I report to the Trustees on my examination of the financial statements of Royal Society for the Prevention of Cruelty to Animals Mid-Sussex and Eastbourne Branch (the charity) for the year ended 31 December 2020.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 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.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act;
or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Nicholas Brown FCA DChA BFP
18 Hyde Gardens
Eastbourne
East Sussex
BN21 4PT

Dated: 10 June 2021

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS MID-SUSSEX AND EASTBOURNE BRANCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds 2020 £	Unrestricted funds 2019 £
<u>Income from:</u>			
Donations and legacies	2	42,057	28,488
Activities for generating funds	3	224	362
Investment income	4	2,871	4,047
Total income		45,152	32,897
<u>Expenditure on:</u>			
Raising funds	5	2,136	2,182
Charitable activities	6	77,714	39,834
Total resources expended		79,850	42,016
Net gains/(losses) on investments	11	5,177	12,337
Net movement in funds		(29,521)	3,218
Fund balances at 1 January 2020		336,609	333,391
Fund balances at 31 December 2020		307,088	336,609

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS MID-SUSSEX AND EASTBOURNE BRANCH

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Investments	12		179,402		227,257
Current assets					
Debtors	14	411		441	
Cash at bank and in hand		130,593		112,110	
		<u>131,004</u>		<u>112,551</u>	
Creditors: amounts falling due within one year	15	<u>(3,318)</u>		<u>(3,199)</u>	
Net current assets			127,686		109,352
Total assets less current liabilities			<u>307,088</u>		<u>336,609</u>
Income funds					
Unrestricted funds			307,088		336,609
			<u>307,088</u>		<u>336,609</u>

The financial statements were approved by the Trustees on 20 May 2021

Mr J Dash
Trustee

Miss J Henham
Trustee

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS MID-SUSSEX AND EASTBOURNE BRANCH

NOTES TO THE FINANCIAL STATEMENTS *FOR THE YEAR ENDED 31 DECEMBER 2020*

1 Accounting policies

Charity information

Royal Society for the Prevention of Cruelty to Animals Mid Sussex and Eastbourne Branch is an unincorporated charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's 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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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 financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

At the date of this report, there exists considerable uncertainty regarding the potential impact of the Coronavirus and the economic consequences, both within the U.K. and overseas, which may result from government policies to contain the spread. The duration and geographical extent of any possible lockdown or future government policies are unknown. Whilst we are unable to predict what the economic consequences may be and the impact on the charity's future ability to continue trading, we have continued to use the going concern basis as appropriate in the preparation of these accounts.

1.3 Charitable funds

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

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS MID-SUSSEX AND EASTBOURNE BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

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. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.7 Cash and cash equivalents

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

1.8 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.

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.

Concessionary loans are initially measured at the amount paid and subsequently adjusted for repayments made.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans 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.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS MID-SUSSEX AND EASTBOURNE BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies (Continued)

Derecognition of financial liabilities

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

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Donations and gifts	222	374
Legacies receivable	16,300	1,000
Grants receivable	25,173	26,739
Other	362	375
	<u>42,057</u>	<u>28,488</u>

3 Activities for generating funds

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Fundraising events	224	362
	<u>224</u>	<u>362</u>

4 Investment income

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Income from listed investments	2,788	3,809
Interest receivable	83	238
	<u>2,871</u>	<u>4,047</u>

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS MID-SUSSEX AND EASTBOURNE BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

5 Raising funds

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
<u>Investment management costs</u>	2,136	2,182
	<u>2,136</u>	<u>2,182</u>

6 Charitable activities

	Animal welfare	Animal welfare
	2020	2019
	£	£
Veterinary fees	8,202	13,599
Homing/boarding	630	2,257
Grants paid	14,333	22,050
Insurance	524	524
Printing, postage and stationery	84	121
ICO registration	40	40
	<u>23,813</u>	<u>38,591</u>
Grant funding of activities (see note 7)	52,000	-
Share of governance costs (see note 8)	1,901	1,243
	<u>77,714</u>	<u>39,834</u>

7 Grants payable

	Animal welfare	2019
	2020	
	£	£
Grants to institutions:		
Brighton RSPCA	2,000	-
Hastings RSPCA	50,000	-
	<u>52,000</u>	<u>-</u>

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ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS MID-SUSSEX AND EASTBOURNE BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

8 Support costs

	Support costs £	Governance costs £	2020 £	Support costs £	Governance costs £	2019 £
Accountancy	-	1,901	1,901	-	1,196	1,196
Meetings	-	-	-	-	47	47
	<u>-</u>	<u>1,901</u>	<u>1,901</u>	<u>-</u>	<u>1,243</u>	<u>1,243</u>
Analysed between						
Charitable activities	-	1,901	1,901	-	1,243	1,243
	<u>-</u>	<u>1,901</u>	<u>1,901</u>	<u>-</u>	<u>1,243</u>	<u>1,243</u>

Governance costs includes payments to the independent examiners of £1,901 (2019- £1,196) for independent examination fees and other services.

9 Trustees

None of the trustees or their related parties received any remuneration during the year.

During the year 2 trustees was reimbursed for £113 of office and administration expenses (2019: 1 trustee were reimbursed £163 for expenses).

10 Employees

	2020 Number	2019 Number
Total	<u>-</u>	<u>-</u>

11 Net gains/(losses) on investments

	Unrestricted funds 2020 £	Unrestricted funds 2019 £
Revaluation of investments	29	6,627
Gain/(loss) on sale of investments	5,148	5,710
	<u>5,177</u>	<u>12,337</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

11 Net gains/(losses) on investments (Continued)

12 Fixed asset investments

	Listed investments £	Other investments	Total £
Cost or valuation			
At 1 January 2020	177,257	50,000	227,257
Additions	86,686	-	86,686
Valuation changes	29	-	29
Increase in cash held within the portfolio	(1,320)	-	(1,320)
Disposals	(83,250)	(50,000)	(133,250)
At 31 December 2020	179,402	-	179,402
Carrying amount			
At 31 December 2020	179,402	-	179,402
At 31 December 2019	177,257	50,000	227,257

	2020 £	2019 £
Other investments comprise:		
Loans	-	50,000

During the year, the branch wrote off the loan of £50,000 to the Sussex East & Hastings Branch of the RSPCA, and this is shown within the Grants paid note.

13 Financial instruments	2020 £	2019 £
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	179,402	177,257
14 Debtors		
Amounts falling due within one year:		
Trade debtors	411	441

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

15 Creditors: amounts falling due within one year

	2020 £	2019 £
Gross amounts owed to contract customers	561	219
Other creditors	777	1,780
Accruals and deferred income	1,980	1,200
	<u>3,318</u>	<u>3,199</u>

16 Related party transactions

The Branch constitution is approved by the national RSPCA umbrella body, charity no. 219099, which is considered a related party for accounting purposes. During the financial year, the Branch received a total of £25,747 (2019: £26,739) in grant funding from the national RSPCA for the Branch's purposes. In addition, the Branch made contributions of £14,868 (2019: £22,580) to the national RSPCA for services rendered. The Branch also receives a number of umbrella body services, including legacy administration under the Branch Legacy Scheme, membership administration and practical guidance and assistance from a Branch Support Specialist employed by the national Society

During the year, the following transactions took place with the other associated branches:

Sussex and Hastings RSPCA	Connected entity	Interest free loan of £50,000 written off in the year, as a grant. Payments of £953 (2019: £4,870) for costs.
Brighton RSPCA costs	Connected entity	Payments of £2,025 for grants and other costs