

**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 2018**

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

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr J Dash Miss L Mauldon Miss J Henham Ms P Hollands Mr J Haffenden Miss Y Puttee Miss W Dash Ms G Morris
Charity number	206308
Independent examiner	Sally Gausden BA FCA 18 Hyde Gardens Eastbourne East Sussex BN21 4PT
Bankers	NatWest Bank PLC 96 Terminus Road Eastbourne East Sussex BN21 3LX
Investment advisors	Natwest Independent Financial Services PO BOX 106 37 Broad Street Bristol BS99 7NQ

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

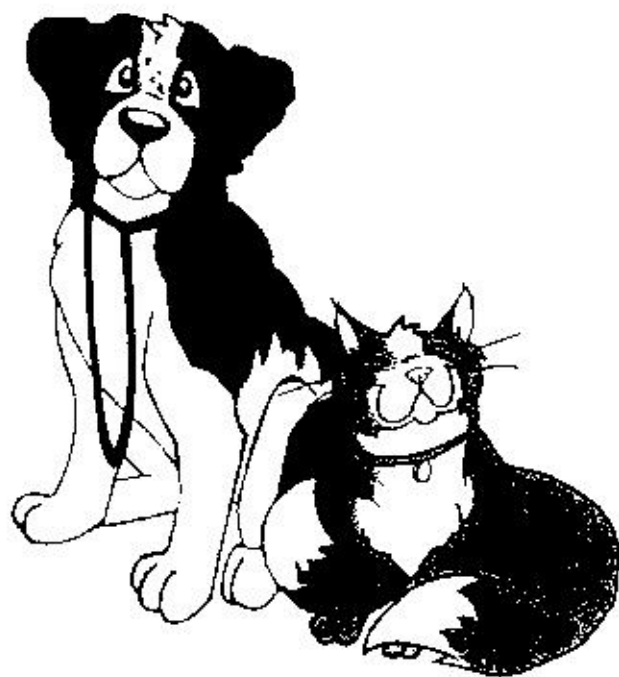
CONTENTS

	Page
Trustees' report	Attached
Statement of Trustees' responsibilities	1
Independent examiner's report	2
Statement of financial activities	3
Balance sheet	4
Notes to the accounts	5 - 10



Registered Charity No. 206308

Mid-Sussex & Eastbourne Branch



ANNUAL REPORT 2018



PATRON:
Her Majesty The Queen

BRANCH OFFICERS AND COMMITTEE MEMBERS 2018

President:

Chairman: **Mr. J. Dash**
6 St. Anne's Road Eastbourne
East Sussex BN21 2DJ **01323 640011**

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 and Mrs Gill Morris

Branch Support
Specialist: **Ms Becky Blackmore**

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

Independent Examiner: **Mrs Sally Gausden BA FCA**
Plummer Parsons
18 Hyde Gardens
Eastbourne East Sussex BN21 4PT

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

CONTENTS

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2018

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

Fundraising events were very limited during the year and, due to various circumstances, the Branch was unable to attend or events cancelled. An application was made to the Beacon (formerly Arndale) Shopping Centre for the annual car raffle but the application letter was not received by the Centre.

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 2018

The total incoming resources for the year amounted to £40,978 (2017:£98,051) a significant reduction on the previous year when two large legacies were received. Expenditure for the year increased for the first time in three years to £36,520 (2017: £23,514) as the Branch felt able to ease some cost saving measures in view of the higher level of reserves at the start of the year. Despite this, the Branch still had an operating surplus for the year of £4,458 (2017: £74,537). However, investment losses of £11,187 from the investment portfolio managed by NatWest Bank led to an overall deficit of £6,729. This is not considered significant and that the Branch can still cautiously continue to expand its level of activity. The fund balance at 31 December 2017 was £333,391 (2017: £340,120)

The only legacy received during the year was the final £8,366 instalment (total value of legacy £45,366) from the estate of the late Mr James William Fuller.

The Branch provided financial assistance totalling £5,154 to 37 pet owners (on means tested benefits) to help with the cost of veterinary treatment of their animals. Further veterinary fees (£5,750) were incurred in respect of the cost of treatment of unowned animals. Assistance with neutering costs (£2,801 in the year 2018) 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. As a direct result of Branch activity 20 dogs and 29 cats were neutered during the year.

Expenditure on the boarding of stray and unwanted animals totalled £4,968 in the year, mostly payable to the Bluebell Ridge Cattery operated by the Hastings Branch. Most cats coming into Branch care are transferred to Bluebell Ridge for rehoming with a daily contribution per cat being paid 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 2018 increased to £13,650 (2017: £5,500) and a further increase to the maximum level of £22,050 is anticipated in 2019. At current expenditure and income levels the level of contribution is expected to reduce in 2020 and subsequent years.

J 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. Part of the reserves are represented by a £50,000 loan to the Sussex East & Hastings Branch RSPCA, agreed in principle in 2002, secured on the property Bluebell Ridge Cat Rescue Centre. Although under the terms of the loan agreement this Branch could have requested repayment of the loan on 2 July 2008, the Branch has agreed that the loan should continue, interest free, until 31 December 2020 when this decision will be reviewed. Thus £50,000 of the £333,391 fund balance cannot be realised in the short to medium term. The Branch has a long established investment portfolio (£162,030 at 31 December 2018), 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.

2018

Dear Members.

I would like to take this opportunity to thank all of you for being members of, and supporting, the Mid-Sussex and Eastbourne Branch of the RSPCA.

I would especially like to thank all of the members of our committee and all of our volunteers who give up their time to raise funds and thus help reduce animal suffering in our region.

Our branch, as with so many other Branches and other charities, is suffering from a reducing number of members and supporters and so I would like to ask you that if you have friends, who support animals, please ask them to join our RSPCA Branch so that we continue to be an active, effective Branch.

Events take time to organize and need volunteers, without the time and effort given by our committee and volunteers these events would not happen and so the good work undertaken by this Branch of the RSPCA would cease.

Details of these events and the sums raised are recorded in the Treasurer's Report.

Your branch is active in helping to fund neutering of dogs, cats and rabbits and in helping fund much needed veterinary care for owners who are unable to afford their pets' urgent treatment. Your branch funds the treatment, care, and rehoming of sick and injured stray animals that are ownerless.

Your branch also supports the local RSPCA Inspectors who are involved in the "policing" of cases (and suspected cases) of cruelty and neglect. The Inspectors also advise owners on care and neutering, thus helping to promote responsible pet ownership.

I would like to thank all of you who have so generously supported the RSPCA this year and a special "thank you" to the members of the committee and the volunteers who help at our events.

I would like to end with my annual plea to all of you,

"Please continue to support the good work of the RSPCA and please continue to help at, or attend, our fund raising functions. Animals need your continued support."

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, 2018 was 98.

Linda Mauldon
Branch Secretary

CHIEF INSPECTOR'S ANNUAL REPORT FOR 2018

SOUTH EAST GROUP 5, SUSSEX, KENT

Chief Inspector Patrick S. Hamby 407

Personnel:

Deputy Chief Inspector Charlotte Baumann
Deputy Chief Inspector Rachel Smith
Inspector Zoe Ballard
Inspector Kate Barnes
Inspector Laura Bryant
Inspector Rebecca Carter
Inspector Alison Edwards
Inspector Andrew Kirby
Inspector Cora Peeters
Inspector Liz Wheeler
Inspector Tony Woodley
AWO Marie Stevens
ACO Julie Parsons
ACO Claire Thomas
ACO Louis Horton
ACO Claire Goddard

Branches covered:

Sussex North
Eastbourne Branch
Brighton and East Grinstead Branch
Maidstone and Tunbridge Wells Branch
Kent West Branch
Hastings and East Sussex Branch
Chichester Branch

It gives me great pleasure to present to you the annual report for the Sussex Inspectorate for 2018.

Once again it has been a busy year with yet more change. The main change this year was the way the group was tasked. Senior management allowed the group to task ourselves locally. Complaints were still received by the NCC and then we would task the incidents out to field officers. We would put incidents in one computer file then two officers would be in the office going through them and allocating them out to the appropriate officer. Also the field officer would not have a backlog of complaints to manage. This was done at the office allowing us to make phone calls and try to deal with some calls over the phone giving advice and guidance. The main purpose was to take the spring and summer pressure off and assist in managing workload stress. It was started in May and by June we were also tasking the Surrey Group as well as this method of tasking was proving very successful. This reduced stress amongst field staff and managed their workloads better. We were also quicker and more efficient at

getting collections and rescues tasked out giving us a faster response to injured animals. Sadly we had to stop this in October and went back to normal tasking.

In November, we welcomed Chief Inspector Desmond Tsang from Hong Kong SPCA to the group to accompany some officers on calls to see the work we do and gain valuable experience that will hopefully then benefit animals in Hong Kong.

We wish to offer our thanks to Sussex and Kent Police for their invaluable assistance in exercising their powers of entry, search, seizure and occasionally arrest of people who mistreat their animals. 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 re-home 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 2018. Without you dedicating your time and efforts we would not be able to achieve all that we do.

In 2018 the Inspectors, AWO's and ACO's in the Sussex Group dealt with 14,403 calls, of which 6,310 were complaints and 8,489 were collections.

The group submitted 19 cases to HQ with a view to prosecution. This resulted in 7

convictions for cruelty and 5 Adult Written Cautions being issued. 5 cases are ongoing into 2018.

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 of interest...

When your back is against the wall:

ACO Louis Horton was called to this badger who had fallen into a basement flat courtyard and was unable to get out. The badger could not retreat any further into the corner so started to climb the wall backwards. Luckily ACO Horton was able to use his grasper and get the four legged gymnast out of the courtyard. Luckily the badger only had minor cuts to the paw and was later released back to the wild.



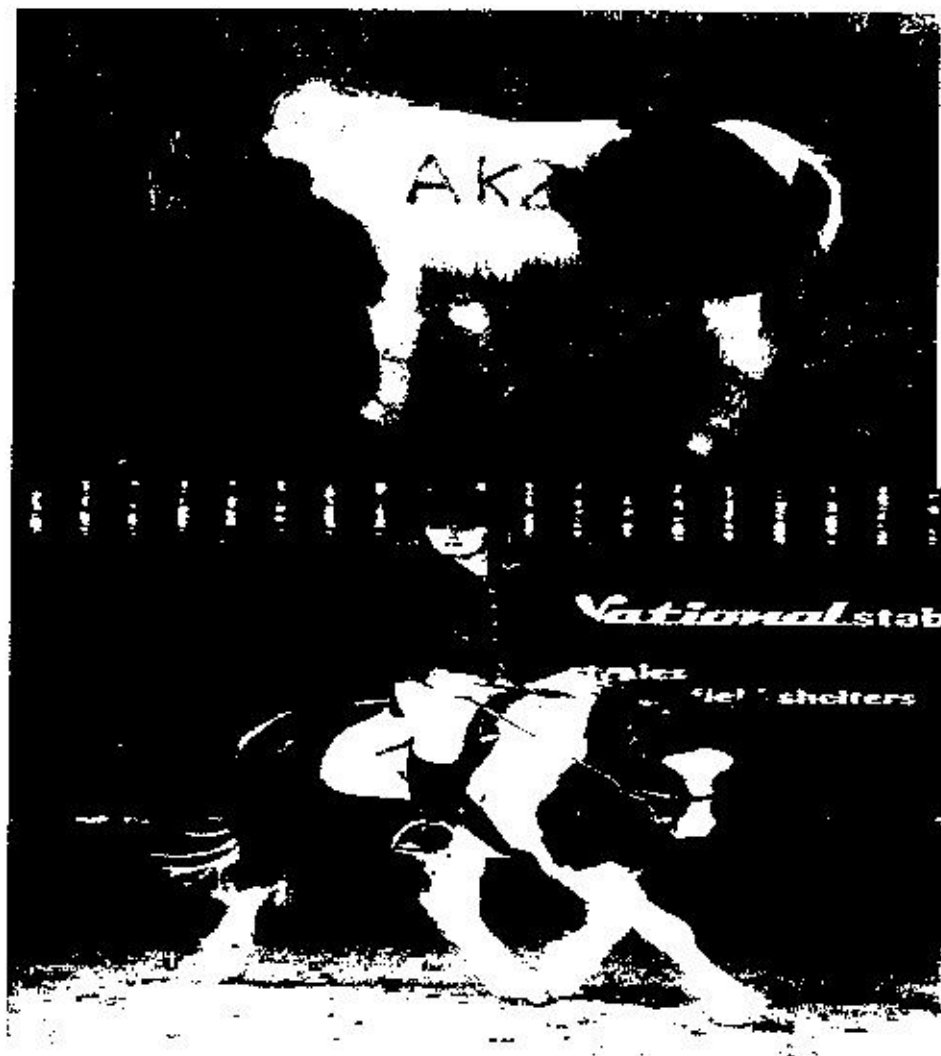
A bit of a tangle:

Inspector Wheeler and Student Inspector Dayes were called to a deer with its antlers wrapped up in netting. The buck was quite alert and lively. Luckily for us, Fire and Rescue once again came to save the day. The fire crew managed to restrain the deer on the ground and successfully remove all the tangled netting from the antlers. The buck was not injured and was able to be released straight away without incident.



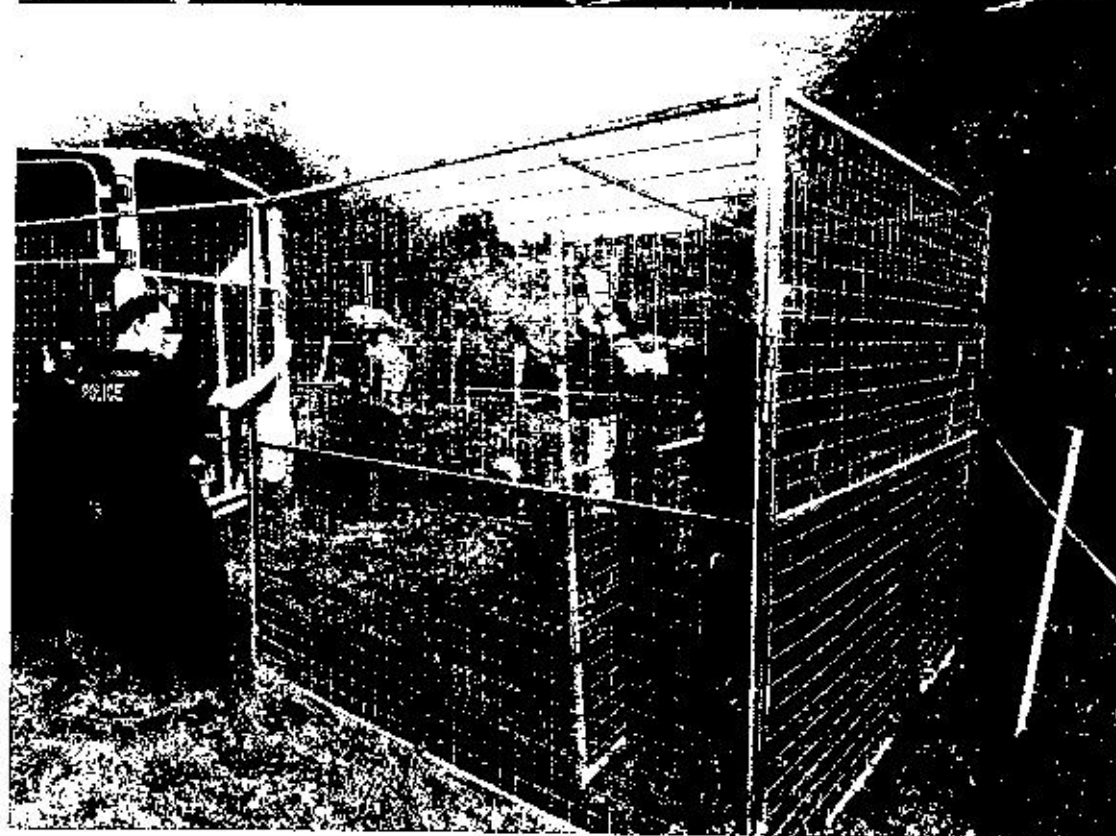
Rags to Riches:

This was one of Inspector Kirby's cases of an abandoned horse in Kent 8 years ago. Storm was a foal at the time and did not have a good start in life, being at risk of perishing if not for the intervention of Inspector Kirby. Storm was given a second chance in life with owners who cared and put a lot of work into his rehabilitation. The result of all that hard work, care and love was that this year Storm was entered in the Southeast Unaffiliated Dressage Championships at Hickstead, with the story reported in the Daily Mail online. This is a true Rags to Riches story.



Team effort:

Working with East and West Sussex Fire and Rescue and World Horse Welfare, we worked all day to remove three ponies which were virtually wild. The ponies had seriously overgrown hooves and were suffering from laminitis. We had tried to work with the owner for the last 5 months to sort the issues but as the owner did not comply we had no choice but to remove the horses. A case file was submitted and the owners finally signed over all 4 (the mare was in foal) to World Horse Welfare after taking legal advice. All four horses survived and, with regular handling and socialisation, will hopefully soon be able to be rehomed. The Society has recognised East and West Sussex firefighters, Police Constable Mathew Holt, and Sara Smith and Claire Gordon from World Horse Welfare with certificates of commendation for all their efforts in bringing this case to a positive conclusion.





Co-operation is always key:

There are many organisations that work for the benefit of animal welfare. SE5 believe that we can achieve more by working with organisations such as World Horse Welfare, British Horse Society and Redwings to achieve better animal welfare. In May 2018, The British Horse Society held a castration and microchipping clinic in The South of England show grounds, which was hailed as a success after more than 30 horses were castrated and microchipped. We also held another castration clinic at

the Kent show grounds in September, which Kent West Branch very kindly supported by funding rental of the area for the day. Once again over 30 horses were castrated and microchipped. Doing events like this helps RSPCA inspectors make inroads into some of the communities who usually only see us as enforcement and the enemy. We always aim to work with animal owners before any issues escalate and working with other charities helps us to convince people that we are not just enforcement but prevention.



Patrick S. Hamby 407
Chief Inspector S/E 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 2018

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)

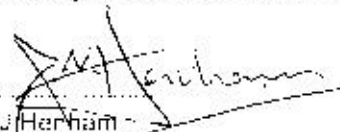
The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

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 by


Miss J Herham

Dated: 27/6/19

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 2018.

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

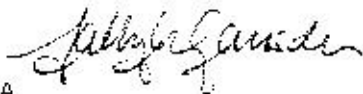
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting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



Sally Gausden BA FCA
18 Hyde Gardens
Eastbourne
East Sussex
BN21 4PT

Dated 23 February 2019

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 2018

		Unrestricted funds 2018 £	Total 2017 £
	Notes		
Income from:			
Donations and legacies	2	36,174	92,358
Activities for generating funds	3	270	382
Investment income	4	4,534	5,311
Total income		40,978	98,051
Expenditure on:			
Raising funds	5	2,376	1,669
Charitable activities	6	34,144	21,845
Total resources expended		36,520	23,514
Net gains/(losses) on investments	10	(11,187)	6,954
Net movement in funds		(6,729)	81,491
Fund balances at 1 January 2018		340,120	258,629
Fund balances at 31 December 2018		333,391	340,120

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

BALANCE SHEET

AS AT 31 DECEMBER 2018

	Notes	2018 £	£	2017 £	£
Fixed assets					
Investments	11		212,030		225,438
Current assets					
Cash at bank and in hand		125,935		116,789	
Creditors: amounts falling due within one year	12	(4,574)		(2,107)	
Net current assets			121,361		114,582
Total assets less current liabilities			333,391		340,120
Income funds					
Unrestricted funds			333,391		340,120
			333,391		340,120

The financial statements were approved by the Trustees on 27 June 2019

Mr J Dash
Trustee

Miss J Penham
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 2018

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 accounts 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)" (as amended for accounting periods commencing from 1 January 2016). 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.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

1.4 Incoming resources

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.

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.

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 2018

1 Accounting policies (Continued)

1.5 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. 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.

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.

Derecognition of financial liabilities

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

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 2018

2 Donations and legacies

	Unrestricted funds	Total
	2018 £	2017 £
Donations and gifts	402	665
Legacies receivable	8,366	65,048
Grants receivable	27,034	24,761
Other	372	1,884
	36,174	92,358

3 Activities for generating funds

	Unrestricted funds	Total
	2018 £	2017 £
Fundraising events	270	382

4 Investment income

	Unrestricted funds	Total
	2018 £	2017 £
Income from listed investments	4,372	5,044
Interest receivable	162	267
	4,534	5,311

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 2018

5 Raising funds

	Unrestricted funds	Total
	2018 £	2017 £
Investment management costs	2,376	1,669
	2,376	1,669

6 Charitable activities

	2018 £	2017 £
Veterinary fees	13,704	11,013
Homing/boarding	4,968	2,365
Grants paid	13,650	5,500
Insurance	524	731
Printing, postage and stationery	114	80
Mobile neutering clinic	-	1,000
ICO registration	40	-
	33,000	20,689
Share of governance costs (see note 7)	1,144	1,156
	34,144	21,845

7 Support costs

	Support costs £	Governance costs £	2018 £	2017 £
Accountancy	-	1,074	1,074	1,100
Meetings	-	70	70	56
	-	1,144	1,144	1,156
Analysed between				
Charitable activities	-	1,144	1,144	1,156

Governance costs includes payments to the independent examiners of £1,074 (2017- £1,100) for independent examination fees and other services

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 2018

8 Trustees

During the year 2 trustees were reimbursed for £206 of office and administration expenses (2017: no trustees were reimbursed).

9 Employees

There were no employees during the year.

10 Net gains/(losses) on investments

	Unrestricted funds	Total
	2018 £	2017 £
Revaluation of investments	(9,716)	6,843
Gain/(loss) on sale of investments	(1,471)	111
	(11,187)	6,954

11 Fixed asset investments

	Listed investments £	Other investments	Total £
Cost or valuation			
At 1 January 2018	175,438	50,000	225,438
Additions	41,211	-	41,211
Valuation changes	(9,801)	-	(9,801)
Increase in cash held within the portfolio	5,442	-	5,442
Disposals	(50,260)	-	(50,260)
	162,030	50,000	212,030
At 31 December 2018	162,030	50,000	212,030
Carrying amount			
At 31 December 2018	162,030	50,000	212,030
At 31 December 2017	175,438	50,000	225,438
		2018 £	2017 £
Other investments comprise:			
Loans		50,000	50,000

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 2018

11 Fixed asset investments (Continued)

The branch has loaned the sum of £50,000 to the Sussex East & Hastings Branch of the RSPCA. Under the terms of the loan (secured on the Bluebell Ridge Cat Rescue Centre property) repayment of the loan, currently interest free, could have been requested on 2 July 2008. However, this Branch had agreed that the loan should continue, interest free, until 31 December 2020, when this decision will be reviewed. If however Bluebell Ridge was sold or stopped operating as an RSPCA cattery before this date the loan would become repayable forthwith. The trustees have elected to include this amount at its recoverable amount.

12 Creditors: amounts falling due within one year

	2018 £	2017 £
Veterinary Surgeons	1,426	433
Other RSPCA Branches	1,488	153
Investment Managers	550	421
Other Creditors	1,100	1,100
	4,574	2,107

13 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 £27,624 in grant funding from the national RSPCA for the Branch's purposes. In addition, the Branch made contributions of £14,176 to the nation 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:

Brighton RSPCA	Connected entity	Payments of £50 for costs
Sussex and Hastings RSPCA	Connected entity	Interest free loan of £50,000 issued and awaiting repayment Payments of £5,610 for costs.