



Sussex West Branch
Registered Charity No.206300

TRUSTEES' REPORT AND ANNUAL ACCOUNTS 2025
MOUNT NODDY ANIMAL CENTRE



RESCUE REHABILITATE REHOME

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 P019 1HT		
Investment Managers	Rowan Dartington Temple Point Redcliffe Way Bristol, BS1 6NL		
Trustees			
Nicholas Cockram	Chair		
Maureen Falloon	Treasurer		
Jana Langley	Branch Secretary	appointed	25/02/2025
Paul Marshall			
Claire Penhallurick		appointed	21/01/2025
Elaine McNamara		appointed	08/04/2024
Mark Richardson		resigned	21/01/2025
Clive Murray		appointed	24/09/2024
		Resigned	21/01/2025
Management Personnel			
Branch Manager		Susan Botherway	
Animal Centre Operation's Manager		Kirsty Watling	
Behaviourist & 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

The Branch had another busy year as we embarked on the journey to change our legal status to become a Charity Incorporated Organisation (CIO). We will have a new Constitution, a contemporary governing document tailored to reflect modern requirements in the Charities Act 2022 and current best practice for charities. Our charitable purpose at the heart of the new Constitution remains the same as does our mission: to **rescue, rehabilitate and rehome** animals in need.

The Trustees appointed Susan Botherway (former Animal Centre Manager) as Branch Manager. Susan successfully achieved her Chartered Management Institute level 5 Diploma in Management and Leadership. Her new role will strengthen leadership within the team and collaboration between the animal centre and charity shops ensuring a unified approach to the Charity's mission.

A key achievement towards the end of the year was the employment of our own Vet and the development of the onsite veterinary facilities at Mount Noddy. Our fully equipped veterinary suite means that apart from 'out of hours' emergencies, cats and dogs in our care no longer have the stress of travelling offsite for procedures. They are treated by the clinical team they have formed a bond with and remain in familiar surroundings, aiding faster recovery.

There were many other achievements during the year that are set out in the report. However, the year was not without its challenges with an increase in demand for services and an increase in operating costs. One of the most significant pressures was the continued high number of animals requiring support, combined with a reduction in available homes due to the rising costs associated with owning a pet, resulting in animals remaining in care for longer periods. This placed pressure on space, resources, and staff capacity, particularly during peak periods such as kitten season. However, the Trustees remain confident that the Charity will continue to thrive in the future.

I thank my fellow Trustees, and of their behalf, I thank Susan, our Branch Manager for her commitment and leadership of the team, our dedicated animal centre and charity shop staff and all our volunteers for the generous donation of their time and commitment to animal welfare. Finally, but not least I thank our supporters and funders – without whom none of what was achieved in 2025 would have been possible.

Nicholas Cockram



RSPCA SUSSEX WEST BRANCH

TRUSTEES' REPORT CONTINUED

LEGAL STATUS, GOVERNANCE AND MANAGEMENT

RSPCA Sussex West Branch is a registered charity, currently 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).

During the year we started our journey to change our legal status to become a Charity Incorporated Organisation (RSPCA Sussex West Branch CIO was registered in November 2024). Once the transfer of assets is complete, we will have a new Constitution, a contemporary governing document tailored to reflect modern requirements in the Charities Act 2022 and current best practice for charities. The Constitution sets out how the Charity is run, ensuring accountability and guiding decision-making for Trustees and members, it simplifies administration, making day-to-day transactions more straightforward. We will enter into a partnership agreement with the National RSPCA and continue to work closely with the Inspectorate and network of independent RSPCA branches. Our charitable purpose and mission at the heart of the CIO remain unchanged: **to rescue, rehabilitate and rehome** animals in need.

The Trustees are responsible for the governance, income generation, financial management and the strategic direction of the Charity. The Trustees are currently 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. The day-to-day operation of the Branch is delegated to the Branch Manager.

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. The Trustee Board can co-opt up to three Trustees and they serve until the next AGM, when they must stand down and if Branch members, may stand for election. Currently Members of the Trustee Board are elected to serve until the next AGM, unless their term of office is ended at an earlier date. Once the transfer to the CIO is complete, under the new Constitution elections will be every 3 years.

Remuneration policy

The Trustees are responsible for setting remuneration levels for senior management and other key staff positions. 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.

OUR OBJECTIVES AND PRINCIPAL ACTIVITIES

The object of the Charity is to promote kindness, 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 RSPCA Society.

In planning our activities for 2025 the Trustees considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit – running a Charity (PB2).

ACHIEVEMENTS AND PERFORMANCE IN 2025

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 National RSPCA 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, rehomingable 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 three main areas of activity remained: 1. Mount Noddy Animal Centre 2. Charity Shop Retail 3. Volunteers, Fundraising and Public Awareness.

1. MOUNT NODDY ANIMAL CENTRE

Mount Noddy Animal Centre rescues, rehabilitates, and rehomes cats and dogs, operating as a fear-free certified shelter. All animal care and support staff are trained in fear-free methods, ensuring they can reduce fear and anxiety in animals and avoid triggers that may cause stress. The Centre remains committed to using only positive, ethical, and up-to-date training approaches.

At the end of December 2024, 38 animals remained in our care awaiting adoption. During 2025, the centre admitted 422 animals (321 cats and 101 dogs), an increase from 353 animals in 2024 (265 cats and 88 dogs). A total of 306 animals were adopted during the year (237 cats and 69 dogs), while 67 were transferred to other rehoming centres to widen rehoming opportunities others were happily reunited with their owners. Sadly, 31 animals were euthanised on veterinary recommendation due to severe health issues or because they could not be safely rehomed. By the end of 2025, 56 animals remained in our care waiting their forever homes.

The Centre operates an open-intake policy, accepting all cats and dogs in need without discrimination based on breed or behavioural history. It supports local RSPCA Inspectors by taking in, rehabilitating, and rehoming animals suffering from neglect or abuse. The Centre also admits pets whose owners face ill health, financial hardship, or bereavement, as well as lost animals, and takes proactive steps to reunite them with their families.

Every animal entering the Centre receives a behavioural assessment from the Behaviour and Welfare Advisors (B&WA) and a veterinary examination to ensure their health and welfare needs can be met. The health check includes vaccinations, microchipping, and blood tests where required. The behaviour team develop tailored rehabilitation plans, while the animal care team create and deliver enrichment programmes to help animals settle, build trust, and gain confidence in their new environment.

Cattery

The cattery team maintained high standards of care throughout the year, supported by ongoing training, collaboration, and community engagement. Four staff members completed Red Cat training, equipping them to handle cats with complex behavioural or medical needs. Close collaboration with external partners, including Cats Protection and other RSPCA branches, enabled the Centre to maximise intake capacity and ensure appropriate placements for cats requiring specialist support. This partnership-based approach strengthened rehoming pathways and ensured cats received the most suitable care.

Twelve cattery open days were held during the year, significantly increasing public engagement. These events encouraged visitors to meet adoptable cats, browse the reception shop, receive pet advice and helped to improve rehoming outcomes.



It was a busy year again with an intake of pregnant cats resulting in litters of 36 kittens born at the Centre and 12 kittens needed to be hand-reared by our cattery team.

The cattery team also completed the iCat two-day training course, covering topics such as overcoming challenges in feline care, end-of-life decision making, veterinary perspectives, and community cat programmes. This training further enhanced staff expertise and supported best practice in feline welfare.

Case Study: Rawr, Oink, Barr, and Ribbit

Rawr, Oink, Barr, and Ribbit—four, 1-year old Bengal cats were rescued by inspectors from a non-registered breeder housing more than one hundred cats. Having lived exclusively in outdoor cattery enclosures with minimal human interaction, they arrived severely under-socialised and fearful.



Each cat presented differently. Barr was extremely fearful, Ribbit showed early signs of trust, while Raw and Oink displayed cautious curiosity. Following veterinary checks and behavioural assessments, each cat received an individualised rehabilitation plan. When it came to rehoming Barr was rehomed as a working cat, allowing her to live with minimal human contact. Ribbit entered foster care, where gradual exposure to people enabled her to adjust; she was later adopted by an experienced Bengal cat owner. Rawr and Oink continued to gain confidence and were rehomed together to a stable family environment offering both indoor and outdoor access.

All four cats are now thriving in placements tailored to their individual needs, demonstrating the impact of personalised rehabilitation and thoughtful rehoming.



Kennels

The kennels team continued to develop its skills and capacity throughout the year. Our Kennel Supervisor successfully achieved Chartered Management Institute Level 3 Diploma in Leadership, strengthening leadership within the kennel team. Three full-time staff members completed Red Dog training, enabling them to work confidently with dogs requiring advanced behavioural support.

Internal knowledge sharing also played a key role in staff development. Our Clinical Animal Behaviourist delivered a 'lunch and learn' session on behavioural rehabilitation and puppy socialisation, that emphasised the importance of teaching essential life skills to support successful rehoming. The session highlighted that behavioural rehabilitation focuses on helping animals develop the ability to cope within domestic environments—learning calmness, confidence, appropriate handling responses, boundaries, and positive associations. Staff participated in group exercises using case studies to identify behavioural challenges, determine required skills, develop structured training plans, and consider potential obstacles and solutions.

Case study Aggee and Kim

Two spaniels, Aggee and Kim both aged approximately 4-years old, were abandoned at the Centre in a highly vulnerable state. Both were frightened and underweight; Aggee displayed extreme fear and withdrawal, while Kim suffered from untreated skin wounds and infections. Veterinary assessment revealed that both dogs were heavily pregnant.



With careful planning and cross-team collaboration, both dogs received the support needed to deliver their litters safely. Kim was placed in an experienced foster home, where she gave birth to eight puppies and formed a strong bond with her fosterer, who later adopted her. Her medical issues were successfully treated, and she made a full recovery. All eight puppies were successfully rehomed and had post adoption meet ups with their siblings.



Aggee remained at the Centre for 20 weeks, where staff adapted her environment to support her needs. With patient, consistent care, she delivered seven puppies under close monitoring.



All puppies were rehomed, including one visually impaired puppy who found a supportive home with an existing dog companion. Aggee made a remarkable transformation and is now thriving in a loving home, demonstrating the impact of tailored care and behavioural support.

Hydrotherapy Service

The hydrotherapy service continued to provide essential support for dogs with mobility issues and long-term conditions. During the year, in addition to dogs in residence benefitting from hydrotherapy, our hydrotherapist took on 22 new clients, including two foster dogs and three adopted Mount Noddy dogs. Professional development within the hydrotherapy team included attendance at a NARCH seminar on hip conditions, review of professional literature on arthritis and senior dog care, engagement with online educational resources, and observation of physiotherapy sessions at external practices. In-house 'lunch and learn' sessions promoted collaborative learning across the team which covered common conditions such as hip and elbow dysplasia, cruciate injuries, arthritis, and weight management.

Case Study: Pidge



Pidge, 11-month bull-cross breed was referred to hydrotherapy by the Centre's Vet, after x-rays revealed a fractured femur in one leg and hip dysplasia in the other. When Pidge arrived at Mount Noddy she was covered in scars and had an unusual gait, having suffered a severe injury. A femoral head surgery was attempted but the joint was too damaged, leading the vet to recommend physiotherapy and hydrotherapy to build strength and manage pain. Initially wary of the underwater treadmill, Pidge gradually gained confidence with encouragement and positive reinforcement. Post adoption, she now attends sessions enthusiastically, showing significant improvement in mobility and comfort. Close collaboration with her adopters has enabled ongoing monitoring and support throughout her rehabilitation.

Veterinary Services

We underwent a major development with our veterinary services. In November, we employed our own experienced Vet. Together with our Veterinary Nurse we now have a dedicated in-house team committed to high welfare standards and a new practice management system to further strengthen efficiency and oversight.

The veterinary suite experienced a busy and productive year, delivering a high volume of essential procedures, a total of 202 cat and dog neuters were carried out. The team also carried out 39 dental and 40 other procedures and treatments, reflecting sustained demand for both routine and complex veterinary care.

Close collaboration with the animal behaviour team remained a key strength, particularly for animals requiring behavioural medication. Regular reviews ensured coordinated and consistent support. A weekly multidisciplinary review process was introduced for dogs, integrating

behavioural, management, and veterinary perspectives and plans are in place to extend this approach to cats in 2026.



1-to-1 Behavioural Training Sessions delivered by the Behaviour & Welfare Advisors (B&WA)



The B&WAs played a vital role in assessing behaviour, supporting rehabilitation, and ensuring successful rehoming outcomes. They also provided training and guidance to staff and volunteers and delivered external chargeable services, including tailored one-to-one dog training sessions using positive, reward-based methods. During the year, five individual clients were supported through one-to-one sessions, and group training expanded with the launch of puppy classes in June, reaching 19 puppies across three courses. All income from these services is reinvested into the Centre.



Case Study: Bobby



A previous adopter sought support for his young dog Bobby, a 1-year-old Patterdale terrier who had developed a habit of picking up inappropriate items during walks, one resulting in an emergency visit to the vet after swallowing a needle. Over three training sessions, the B&WA worked with the adopter to understand the motivations behind the behaviour and implement positive strategies. Initial discussions highlighted how reactions such as chasing or making a fuss inadvertently reinforced the behaviour. Alternative behaviours—including “leave it,” “touch,” and “drop”—were introduced, paired with calm and consistent reinforcement. Bobby’s focus on his owner increased each week, and by the third session, scavenging behaviour had significantly reduced. A controlled field exercise using safely placed items confirmed Bobby’s progress, with the dog choosing to check-in with his owner rather than engage with objects. Ongoing support will continue to ensure long-term success.

Fostering

Fostering remains essential to the charity’s ability to support animals beyond the Centre’s physical capacity. Foster homes provided temporary environments that reduce stress and improve welfare.

During the year, 96 animals were supported through foster care (28 dogs and 68 cats). Placements were prioritised for animals with the greatest need, including young litters, elderly animals, mothers with kittens or puppies, and those requiring long-term or specialised care.

Foster homes offer calmer environments for animals struggling in kennels or catteries, particularly those recovering from medical treatment or requiring behavioural support. This also freed up space at the Centre during periods of high demand and enabled the Charity to help more animals.

A total of 36 fosterers supported the Charity throughout the year, providing day-to-day care with ongoing support from the animal care and veterinary team.

Case Study: Luna



rehoming challenging.

Luna, a two-year-old Shar Pei, arrived from a private home where social services were involved. She had previously lived with children, but the family's circumstances had become difficult following a relationship breakdown, leaving Luna confined to a bare crate with limited enrichment or routine. She arrived with sore skin and multiple allergens, requiring medicated baths, veterinary treatment, and a carefully managed hypoallergenic diet. She also lacked lead manners and displayed reactivity towards other dogs, making

After three months in kennels, Luna moved into foster care, where with the support from our B&WA the fosterer helped Luna develop loose-lead walking skills and reduce reactivity. The home environment allowed her to settle, build confidence, and experience stability. After seven months in foster care and 333 days in total at the Centre, Luna was adopted by a family who had originally applied for another dog but quickly bonded with her. She has since settled well and is described as a "cuddle monster" who enjoys walks, play, and companionship.

Community Outreach Programme



The Animal Welfare Officer (AWO) continued to play a vital role in intake, prevention, community outreach, and partnership working. A total of 143 animals entered the Centre through the AWO service during the year. Most from members of the public, with 19 referred by RSPCA Inspectors. The Trap Neuter Release (TNR) and neutering scheme continued to operate effectively with 33 cats being neutered supported by strong organisation and expertise in handling feral cats and 12 dogs neutered through the neutering voucher scheme. The working cat programme continued to succeed, with 35 outdoor cats rehomed to stables, farms and other venues that offered an outdoor environment with food and shelter.

Partnership work with local authorities was strengthened with a joint training session delivered by the AWO and B&WA teams. The session covered safe engagement with unfamiliar dogs, recognising welfare concerns, and understanding referral pathways. A new partnership with Vetlab Supplies resulted in monthly donations of £250 towards the Community Outreach Programme.

The AWO worked with local foodbanks in Chichester and Littlehampton and provided pet food and advice on neutering, behaviour, and general animal care. With animal owners facing high vet and other animal ownership related costs we assisted owners to be able to continue to care for their pets. We held our first free Welfare Clinic in Littlehampton in December for pet owners on low income and those referred by the foodbank and Turning Tides. The team, a Vet, B&WA and the AWO provided free health checks, flea and worm treatments, microchipping and animal welfare and behaviour advice.

2. CHARITY SHOP RETAIL

The Charity's four shops in Bognor Regis, Chichester, Horsham, and Littlehampton continued to play a vital role in income generation and community engagement. Although income was down on previous years and the price for ragging has dwindled, these retail outlets provide essential funding for the operation of the animal centre and support the wider work of the Charity.

The Senior Shops' Manager, continued to play a key role in maintaining high standards across all shops. Her responsibilities included conducting regular audits, ensuring staff training, overseeing recruitment, and maintaining compliance with health and safety requirements.

During the summer a new Assistant Manager was appointed for the Bognor shop supporting day-to-day operations under Manager's supervision. In the autumn, we appointed a new Manager for the Littlehampton shop, where she introduced several positive initiatives, including building relationships with local businesses; maximising customer engagement on busy market

days; and completing PAT testing to increase the volume and value of electrical goods available for sale.

All four shops actively contributed to their local communities throughout the year. A key highlight was participation in town-wide Christmas window display events, which increased visibility, attracted new customers, and strengthened the charity's presence on local high streets. Our Horsham Manager enhanced seasonal trading by opening for late-night Christmas shopping.

The Chichester shop continued to play an important role within the retail group, particularly in supporting social media development and content creation in collaboration with the animal centre team.

A successful initiative across all locations was the introduction of visits from dogs available for rehoming, accompanied by animal centre staff. This initiative: increased public engagement and awareness of the Charity's work; boosted morale among shop teams and strengthened the connection between the shops and the animal centre. This approach helped present the Charity as a unified organisation and directly supported rehoming efforts.

3. VOLUNTEERS, FUNDRAISING AND PUBLIC AWARENESS.

Volunteers

The Charity continued to benefit from a dedicated volunteer community, with 44 volunteers supporting the animal centre and 43 supporting the Charity's shops. Volunteers contributed 5,668 hours at the Centre in 2025. 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!

Corporate volunteers also played a valuable role. 19 volunteer days were gifted to the Centre by 9 organisations: Casco; Compass Community; Kreston Reeves; Mercer Marsh; National RSPCA; Pets at Home; Southern Water; and Secure Screening Services.

They helped with a range of tasks: cleaning cattery windows and surrounding areas; cleaning the dog kitchen and laundry room; raking and tidying up the agility paddock; building enrichment in the field for our dogs; and making up treat cones to sell in our shop.



There was plenty of time too for cat and puppy cuddling; walking suitable dogs and reading to cats!

Fundraising

Fundraising activity throughout the year played an important role in supporting the ongoing care and rehoming of animals at Mount Noddy. A combination of community events, corporate support, and individual fundraising efforts contributed both financially and by raising awareness of the Charity's work.



We held One Fun Day, in June. The event was well attended and raised £414 with people and dogs participating in activities and the popular agility course. A memorable moment was the agility competition, where the fastest time of the day—an impressive 20 seconds—was achieved by Buddy, a Bedlington Terrier.

In September, we organised our annual dog show Noddyfest, which proved to be a highly successful and well-supported event. The day featured a wide range of activities, including stallholders, competitions, and catering provided through the Charity's tea tent and BBQ. Favourable weather contributed to strong attendance of over 700 people and too many dogs to count! With the generous support from sponsors and the local community, the event generated a gross income of £10,554. These funds directly support the care of cats and dogs at Mount Noddy until they are rehomed.



The key focus of Noddyfest was the dog show, which included eighteen ring classes. Winners of each class won free entry to compete for the Top Dog of the Day title. This was awarded to Jess Graham (aged 14) and her dog Lucky (aged 4), providing a memorable conclusion to the event and highlighting the strong community engagement achieved.



Community fundraising took place during the festive period, including a stall at the Petworth Christmas Fair, which raised £280 and increased the Charity's visibility within the local community; and a virtual 'Light Up the Christmas Tree' raised £310.

Support from local organisations included St Mary's School, which raised £25, demonstrating continued involvement from schools and younger supporters. The Mount Noddy Animal Centre team organised a local pub quiz, raising £430 and provided another opportunity to engage supporters in a social and enjoyable setting while generating valuable funds.

Individuals fundraising initiatives made a meaningful contribution as well. Supporters such as Matt undertook personal challenges, including a sponsored run, raising £460 for the Charity. These efforts, alongside wider communications and newsletters, helped maintain engagement with the Charity's supporter base.

Overall, fundraising activity in the year demonstrated strong community and corporate engagement. Events such as One Fun Day, Noddyfest, and seasonal initiatives generated vital income while strengthening relationships with supporters, increasing awareness of the Charity's mission and contributing towards the operating costs of the Centre.

Public awareness

We continued to increase public awareness of our work with regular articles printed in community magazines, press releases, tv filming at the Centre for the news programmes and attending local community events.

Social media performance showed steady growth across all platforms, with strong engagement on visual content.

- *Facebook* followers increased from 10,954 to 11,471 (+517), with 2 million profile views. The top post—featuring Kim and Aggie's puppies—reached 55.1K views.
- *Instagram* followers increased from 1,559 to 1,936 (+377). The top post, "dogs up for adoption" during Adoptober, reached 155K views.
- *TikTok* followers increased from 1,014 (from April) to 1,106 (+92).

Adoptober remained a key annual campaign, significantly boosting reach and engagement. National RSPCA support through boosted posts and press releases helped raise the profile of long-stay animals. Posts during Adoptober consistently achieved the highest interaction levels, demonstrating the impact of social media on rehoming outcomes.

CHALLENGES FACED IN 2025

During the year, the Charity faced several ongoing challenges that affected operational capacity and income generation. One of the most significant pressures was the continued high number of animals requiring support, combined with a reduction in available homes. Demand for rehoming slowed, resulting in animals remaining in care for longer periods. This placed pressure on space, resources, and staff capacity, particularly during peak periods such as kitten season. There was

also an increase in requests for neuter vouchers and a rise in multi-animal households seeking support.

The wider economic climate also presented challenges. The cost-of-living crisis affected both supporters and the Charity itself. Many members of the public faced financial pressures, leading to a decrease in donations and reduced discretionary spending in the Charity shops. This impacted retail income at a time when demand for services was increasing.

Operational costs also rose during the year. Veterinary fees, animal food prices, essential supplies, and utility and energy costs all increased, placing additional financial strain on the Charity. These rising costs, combined with sustained demand for services, required careful financial management to maintain high standards of animal welfare within available resources.

The Charity also experienced an increase in requests for support from pet owners struggling to afford veterinary care. While this highlighted the importance of outreach work—including foodbank support and welfare clinics—it also placed further pressure on resources.

Despite these challenges, the Charity continued to adapt proactively. Strengthened partnerships, targeted fundraising, and a focus on efficiency and welfare enabled the Charity to remain committed to supporting animals and their owners within the community.

FINANCIAL REVIEW

We are very grateful to the individuals whose acts of kindness in remembering animals in need at Mount Noddy Animal Centre generously left us a gift in their wills of £329,933 (2024: £46,271). Also, our thanks to our funders, individuals, community groups and organisations that financially supported our animal welfare work during the year.

The financial statements cover the activities of Charity: Income for the year £1,228,604 (2024: £942,976) and Expenditure £1,439,578 (2024: £1,427,896). At the end of 2025 there is an operating loss of £210,974, a reduction on the loss of £484,920 in 2024.

Total funds at 31st December 2025 are £6,731,101 (2024: £7,429,365). The total funds, (£6,716,866 unrestricted and £14,235 restricted), are mostly fixed assets £4,351,409 rather than liquid assets:

Freehold of Mount Noddy of £1,546,667m, 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 remain mindful that our reserves are vital. In addition to maintaining cashflows, we have known capital projects which will prove our reserves essential in 2026.

We established an unrestricted reserve level of £750,000 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. With increasing costs, we will review our reserve's policy and work towards increasing the level from six to nine to twelve months, to ensure the policy remains in the Charity's best interest in delivering its charitable objectives.

The restricted fund of £14,235 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 remainder of cash funds are invested in a bespoke investment portfolio of stock and shares spread across medium risk funds and are managed by Rowan Darlington, investment management company. 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.

The Trustees also reviewed the property portfolio inherited in 2017, generating a rental income towards the Centre's operating costs. It was agreed to sell the remaining 4 commercial and 3 residential flats and a report under section 119(1) of the Charities Act 2011 & the Charities (Qualified Surveyors Reports) Regulations 1992 was commissioned and the properties put on the market for sale in September. The Trustees will consult the Branch's Financial Advisor as to the best options for investing the funds to generate an income for the Charity once the properties are sold.

Despite ending the year with an operating loss and increased expenditure, 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.

Risks

The Trustees reviewed the risks, that the Charity face 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 financial challenge: we face the ongoing challenge of year-on-year increased costs without being dependent on legacy income which has decreased over the last three years. The Charity has robust financial management functions and internal financial control and closely monitors its financial position. The Trustees are looking at ways to maximise income generating opportunities within the existing footprint of the Centre.
- 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 appropriate insurance in place to protect property, buildings, employment, and public liability.
- Compliance risks arising from non-compliance with statutory legislation and licensing requirements: The Trustees and Branch Manager are aware of their statutory and legal responsibilities. The annual licensing requirements are regularly revisited and reviewed to ensure compliance with both RSPCA Licensing and other statutory requirements.
- Risk of not being able to find suitable homes for the large, long stay dogs: Long stay, rehoming dogs' impact on the number of new dogs we can take in. There is also a financial risk arising from the ongoing cost of the long stay dogs at the Centre. We publicise through the media their plight and will continue to do all we can to find them their perfect match homes; we network with other RSPCA branches; other animal shelters and breed specific rescues.
- Loss of legacy income through change of legal status: The CIO has a different charity registration number to the unincorporated Charity. When the latter is dissolved in 2026 there is a danger of wills naming the dissolved Charity might be lost. To mitigate this happening the transfer will be registered on the Charity Commission's 'Register of Mergers', the public record will state that the entity has changed status and number, which helps ensure that executors can pass legacies to the CIO.

- Reputational risk: As the Charity shares the RSPCA brand with other RSPCA branches and the National RSPCA, it is outside the 'gift' of the Trustees alone to mitigate all potential aspects of reputational risk.

PLANS FOR 2026

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 2026, 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 increase the number of animals and pet owners supported, especially those on low incomes, delivering free health check clinics with our Animal Outreach Programme partners.
- We will develop our veterinary services, to enhance the in-house capabilities for animals in our care and generate an income for the Centre.
- We will transfer the assets of the Charity to the new CIO and enter into a Partnership Agreement with the National RSPCA Society.
- We will sell the rental investment properties and invest the funds to generate income towards the operating costs of the Centre.
- We will set up Retail Gift Aid declaration systems in our four charity shops.
- We will identify efficiency savings and new sustainable income streams and work towards a balanced operational budget.
- We will recruit additional Trustees to strengthen the governance of the Charity.



**mount
noddy**
ANIMAL CENTRE



**RSPCA SUSSEX WEST BRANCH
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2025**

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 gives a true and fair view of the state of affairs of the charity and 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.

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 2025 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 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the 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.

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue 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.

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.

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

Use of our report

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

MC Audit Ltd.

MC Audit Limited
Statutory Auditors
Lake House
2 Port Way
Port Solent
Portsmouth
Hampshire
PO6 4TY

Date: 8 June 2026

RSPCA SUSSEX WEST BRANCH

STATEMENT OF FINANCIAL ACTIVITIES - INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<u>Income from:</u>					
Donations and legacies	3	392,454		392,454	91,285
Grants & Trusts	3	23,967	24,740	48,707	26,600
<u>Charitable activities:</u>					
Adoption Fees		38,010		38,010	31,773
Other Trading Activities	4	521,179		521,179	513,341
Investments	5	228,254		228,254	279,977
Total Income		1,203,864	24,740	1,228,604	942,976
<u>Expenditure on:</u>					
Raising funds	6	453,840		453,840	423,762
<u>Charitable activities</u>					
Animal Centre	7	960,998	24,740	985,738	1,003,694
Total Resources Expended		1,414,838	24,740	1,439,578	1,427,456
Net income / exp before other gains / losses		(210,974)	(0)	(210,974)	(484,460)
Net gains/(losses) on investments	11	(487,290)		(487,290)	(89,812)
Net Income/(expenditure)		(698,264)	(0)	(698,264)	(574,292)
Transfers between funds re Capital Expenditure		0		0	0
Net movement in funds		(698,264)	(0)	(698,264)	(574,292)
Reconciliation of funds:					
Total funds brought forward @ 1st January 2025		7,415,129	14,235	7,429,365	8,003,656
Total funds carried forward @ 31st December 2025		6,716,866	14,235	6,731,101	7,429,365

RSPCA SUSSEX WEST BRANCH

BALANCE SHEET
AS @ 31ST DECEMBER 2025

	Notes	<u>2025</u>		<u>2024</u>	
		£	£	£	£
Fixed Assets					
Tangible Assets	13		1,571,164		1,708,913
Intangible Assets	14		5,245		7,077
Investment Properties	15		<u>2,775,000</u>		<u>3,374,625</u>
			4,351,409		5,090,614
Current Assets					
Stocks	16	25,298		14,961	
Debtors	17	172,404		100,559	
Investments	18	2,174,952		2,343,118	
Cash @ Bank & in Hand		<u>83,361</u>		<u>70,796</u>	
		2,456,014		2,529,434	
Creditors: Amounts falling due within one year	19		<u>(76,321)</u>		<u>(190,683)</u>
Net Current Assets			2,379,693		2,338,751
Total Assets less Current Liabilities			<u>6,731,101</u>		<u>7,429,365</u>
Creditors: Amounts falling due in more than one year			0		0
Net Assets			<u>6,731,101</u>		<u>7,429,365</u>
Income Funds					
Restricted Funds	20		14,235		14,235
Unrestricted Funds			6,716,866		7,415,129
	22		<u>6,731,101</u>		<u>7,429,365</u>

The Financial statements were approved by the Trustees on 19th Dec 2026

M Falloon

N Cockram

RSPCA SUSSEX WEST BRANCH

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Notes	<u>2025</u>		<u>2024</u>	
		£	£	£	£
Cash flows from Operating Activities					
Cash generated from / (absorbed by) operations	28		(490,470)		(533,977)
Investing Activities					
Purchase of Tangible Fixed Assets			(5,721)		(25,848)
Investment Gains		280,502		148,661	
Interest / Rental Income Received		228,254		279,977	
Net Cash Used In Investing Activities			<u>503,035</u>		<u>402,791</u>
Net Increase / (Decrease) In Cash & Cash Equivalents			12,565		(131,187)
Cash & Cash Equivalents @ 1st January 2025			<u>70,796</u>		<u>201,983</u>
Cash & Cash Equivalents @ 31st December 2025			<u><u>83,361</u></u>		<u><u>70,796</u></u>

RSPCA SUSSEX WEST BRANCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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.

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 Going Concern

The Branch is to become a Charitable Incorporated Organisation (CIO) on 1st January 2026. Once everything has been transferred over to the CIO, the legal form of the current unincorporated charity will cease to operate and will no longer continue as a Going Concern.

There are no material reasons why the new CIO will not continue to operate as a Going Concern.

3 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 2025

	Unrestricted Funds	Restricted funds	2025	2024
3 Donations & Legacies				
Donations & Gifts	62,521		62,521	45,014
Legacies	329,933		329,933	46,271
	392,454	-	392,454	91,285
Grants & Trusts	23,967	24,740	48,707	26,600
	416,421	24,740	441,161	117,885
Legacies:				
Tricker	197,500		197,500	
Hurst	68,250		68,250	
Campbell	31,501		31,501	
Spencer	8,829		8,829	
Blackmore	10,000		10,000	
Ryan	5,000		5,000	
Broad	5,000		5,000	
Madgwick	4,017		4,017	
Woolsey	2,000		2,000	
Ainsworth	-	3,000	-	3,000
Scutt				10,000
Muir				16,422
Small				6,855
Evan				5,000
Allen				3,000
Field				2,000
Other				2,000
	836		836	994
	329,933		329,933	46,271
Grants & Trusts				
The Calypso Browning Trust	1,000		1,000	1,500
Sussex Community Foundation		10,000	10,000	10,000
Rose Animal Welfare Trust	10,000		10,000	5,000
Betty Phillips Charity		5,000	5,000	-
National RSPCA Society		1,700	1,700	-
Mrs DM France-Hayhurst Foundation		1,500	1,500	-
UK Car Park Management		3,447	3,447	-
Burkhard Von Schenk	2,000		2,000	-
Michael & Shirley Hunt Trust	1,000		1,000	-
Victor & Doris Charitable Trust	1,500		1,500	-
The Animal Care Welfare Wishlst	2,067		2,067	-
Tim Brandt Charitable Trust	4,000		4,000	-
The Edgar Lee Foundation	2,400		2,400	-
Patricia Routledge Foundation		2,000	2,000	2,000
Felpham Parish Council		688	688	-
Alphatrack - Hyde Housing		405	405	-
David Hunt Foundation				2,000
The Eleanor Grace Foundation				1,000
Animal Friends				2,750
Neighbourly Dertas				850
Audrey Emma Lamb Charitable Trust				1,000
The Barry Green Memorial Fund				500
	23,967	24,740	48,707	26,600

RSPCA SUSSEX WEST BRANCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

4	Other Trading Activities	<u>2025</u>	<u>2024</u>
	Fundraising Activities	14,699	10,618
	Sale of Goods - Charity Shops	469,989	483,567
	Sale of Goods & Services - Rehoming Centre	36,492	19,156
		<u>521,179</u>	<u>513,341</u>
5	Investments	<u>2025</u>	<u>2024</u>
	Rental Income	171,728	157,208
	Interest Received	56,526	122,770
		<u>228,254</u>	<u>279,977</u>
6	Raising Funds	<u>2025</u>	<u>2024</u>
	Trading Costs		
	Operating Charity Shops	179,769	175,356
	Staff Costs	232,907	206,944
	Depreciation	5,249	4,117
	Share of Support & Governance Costs (see note 8)	5,332	5,971
	Total trading costs	<u>423,257</u>	<u>392,388</u>
	Investment Property Costs	30,583	31,374
		<u>453,840</u>	<u>423,762</u>
7	Charitable Activities	<u>2025</u>	<u>2024</u>
	Staff Costs	582,935	532,143
	Depreciation Animal Centre	139,668	143,431
	Light & Heat	25,073	22,706
	Rates, Water & Refuse	12,199	10,184
	Repairs & Renewals	29,260	22,365
	Insurance	7,385	6,292
	Veterinary Fees, Drugs & Food	120,744	159,567
	Equipment & Consumables	29,169	24,772
	Goods for Resale / Fundraising Costs	36,859	33,624
	Office Costs	21,387	18,252
	Motor Expenses	1,533	1,155
	Legal & Professional	26,136	17,989
	Disallowable VAT	5,936	5,244
	VAT Refund	(57,877)	-
		<u>980,406</u>	<u>997,723</u>
	Share of Support costs (see note 8)	612	1,471
	Share of Governance Costs (see note 8)	4,720	4,500
		<u>985,738</u>	<u>1,003,694</u>

RSPCA SUSSEX WEST BRANCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

8 Support & Governance Costs

	<u>Support Costs</u>	<u>Governance Costs</u>	<u>2025</u>	<u>2024</u>
Miscellaneous Expenses	1,065	190.19	1,255	2,942
Audit Fees		9,250	9,250	9,000
Loss on Disposal of Fixed Assets	159		159	0
	<u>1,225</u>	<u>9,440</u>	<u>10,665</u>	<u>11,942</u>
<i>Analysed between:</i>				
Trading	612	4,720	5,332	5,971
Charitable Activities	612	4,720	5,332	5,971
	<u>1,225</u>	<u>9,440</u>	<u>10,665</u>	<u>11,942</u>

9 Trustees' Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' Expenses

One Trustee has been re-imbursed for out of pocket travel expenses incurred while attending Board Meetings during the year. 2025: £190. 2024: £Nil.

10 Employees

	<u>2025</u>	<u>2024</u>
Number of Employees		
The average number of employees during the year was:	<u>35</u>	<u>34</u>
Employment costs		
Wages, Salaries & Pensions	747,729	690,563
Social Security Costs	66,542	46,132
	<u>814,271</u>	<u>736,695</u>

There were no employees whose annual remuneration was £60,000 or more. There was an average of 26.7 Full Time Equivalents in the year. (2024: 26)

RSPCA SUSSEX WEST BRANCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

11 Net Gains / (Losses) on investments	<u>2025</u>	<u>2024</u>
Revaluation of Investment Property	(599,625)	(58,400)
Investment Gains	112,335	(31,412)
Total Net Gains / (Losses) on investments	<u>(487,290)</u>	<u>(89,812)</u>

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 2025	2,074,898	41,242	221,394	2,337,533
Additions	0	0	5,721	5,721
Disposals / Write offs		(44)	(409)	(453)
Adjustment to contingent liability (see note*)	(225)			(225)
C/f @ 31st December 2025	<u>2,074,673</u>	<u>41,199</u>	<u>226,706</u>	<u>2,342,578</u>
Depreciation charged in the year				
B/f @ 1st January 2025	528,231	32,983	67,406	628,620
Depreciation charged in the year	123,366	2,376	17,344	143,085
Eliminated in respect of Disposals / Write Offs	0	(27)	(266)	(293)
C/f @ 31st December 2025	<u>651,597</u>	<u>35,332</u>	<u>84,484</u>	<u>771,412</u>
Carrying Value				
As @ 1st January 2025	1,546,667	8,259	153,988	1,708,913
As @ 31st December 2025	<u>1,423,076</u>	<u>5,866</u>	<u>142,222</u>	<u>1,571,164</u>
Profit / Loss on Disposal				
Consideration received		0	0	0
Cost		44	409	453
Depreciation		(27)	(266)	(293)
Net Profit / Loss on Disposal		<u>(17)</u>	<u>(143)</u>	<u>(159)</u>

* The contingent liability for build costs made in previous years, was £225 greater than the final invoice received for the project.

14 Intangible Fixed Assets

	<u>Website</u>
Cost	
B/f @ 1st January 2025	10,000
Additions	0
C/f @ 31st December 2025	<u>10,000</u>
Amortisation	
B/f @ 1st January 2025	2,923
Amortisation	1,832
C/f @ 31st December 2025	<u>4,755</u>
Carrying Value	
As @ 1st January 2025	7,077
As @ 31st December 2025	<u>5,245</u>

RSPCA SUSSEX WEST BRANCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

15 Investment Property

<i>Fair Value</i>	<u>2025</u>	<u>2024</u>
As @ 1st January 2025	3,374,625	3,433,025
Net Gains / Losses through Fair Value Adjustments	<u>(599,625)</u>	<u>(58,400)</u>
As @ 31st December 2025	<u>2,775,000</u>	<u>3,374,625</u>

Investment Property comprises a portfolio of residential and commercial properties in South West London. For the year end 2025, an independent property valuation report was undertaken by Kampton Carr Croft, which valued the property at £2,775,000.

16 Stock

	<u>2025</u>	<u>2024</u>
Charity Equipment, Shop & Consumable Stock	3,083	4,448
Veterinary Stock	<u>22,215</u>	<u>10,513</u>
	<u>25,298</u>	<u>14,961</u>

17 Debtors

<i>Amounts Falling Due within one year:</i>	<u>2025</u>	<u>2024</u>
Other Debtors	39,533	33,680
Prepayments & Accrued Income	<u>132,871</u>	<u>66,879</u>
	<u>172,404</u>	<u>100,559</u>

18 Investments

	<u>2025</u>	<u>2024</u>
Cash Equivalents on deposit	2,174,952	2,343,118

19 Creditors: Amounts Due within one year

	<u>2025</u>	<u>2024</u>
Other Taxation & Social Security	16,344	12,034
Accruals & Deferred Income	44,981	39,533
Trade Creditors	14,956	86,240
Other Creditors	<u>40</u>	<u>52,876</u>
	<u>76,321</u>	<u>190,683</u>

RSPCA SUSSEX WEST BRANCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

20	<i>Restricted Funds</i>	Balance as @ 1st January 2025 £	Incoming Resources £	Resources Expended £	Transfers £	Balance as @ 31st December 2025 £
	Long Term Conditions Fund	14,235				14,235
	Various Grants & Trusts (Note 3)	<u>14,235</u>	<u>24,740</u>	<u>(24,740)</u>	<u>0</u>	<u>0</u>
		<u>14,235</u>	<u>24,740</u>	<u>(24,740)</u>	<u>0</u>	<u>14,235</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 breakdown of 'Various Grants and Trusts' can be seen in Note 3 to these accounts. They represent a number of grants received during the year for specific purposes. All of these amounts were spent during the year.

21	<i>Designated Funds</i>	Balance as @ 1st January 2025 £	Incoming Resources £	Resources Expended £	Transfers £	Balance as @ 31st December 2025 £
		0				0
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

There were no designated funds as at 31st December 2025. (2024 £nil)

22	<i>Analysis of Net Assets between Funds</i>	Unrestricted Funds	Restricted Funds	Designated Funds	Total 2025	2024
	<i>Fund Balances as at 31st December 2025 are represented by:</i>					
	Tangible Assets	1,571,164	0	0	1,571,164	1,708,913
	Investment Properties	2,775,000	0	0	2,775,000	3,374,625
	Current Assets / (Liabilities)	2,370,702	14,235	0	2,384,938	2,345,827
		<u>6,716,866</u>	<u>14,235</u>	<u>0</u>	<u>6,731,101</u>	<u>7,429,365</u>

Note: Tangible assets & Investment Properties include the value of properties and are not liquid funds.

RSPCA SUSSEX WEST BRANCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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>2025</u>	<u>2024</u>
Within One Year	73,650	73,867
Between 2 & 5 years	176,000	101,833
In Over 5 years	<u>142,500</u>	<u>0</u>
	<u>392,150</u>	<u>175,700</u>

Operating lease commitments comprise three shop leases with monthly rents of £2183 (9 months remaining), £2500 (117 months remaining), and £2000 (40 months remaining).

The lease for Horsham shop expired during 2025. The new lease was agreed in December 2025 but not signed until January 2026. It is therefore not included in the above figures..

24 Remuneration of Key management personnel

2025

2024

Remuneration of key management personnel is as follows:

160,420

157,314

Key Management Personnel include the Branch Manager, Operations Manager, Kennels & Cattery Supervisors, & Behaviourist.

25 Related Party Transactions

There have been no related party transactions during 2025. (2024: No Related Party Transactions.)

26 Contingent Assets

There are no contingent assets.

27 Post Balance Sheet Events

All investment properties owned by the Charity were sold during March and April 2026 for a total sum of £2,505,000. This represented a net loss before costs, of £270,000

RSPCA SUSSEX WEST BRANCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

28	Cash Generated from Operations	<u>2025</u>	<u>2024</u>
	Surplus / (Deficit) for the year	(698,264)	(574,292)
	<i>Adjustments for:</i>		
	Investment Income recognised in statement of Financial Activities	(228,254)	(279,977)
	Fair Value Gains & Losses on Investment Properties	599,625	58,400
	Fair Value Gains & Losses on Investments	(112,335)	31,412
	Profit / Loss on Disposal of Tagible Fixed Assets	159	0
	Non Cash Adjustment to Fixed Assets	225	0
	Depreciation of Tangible Fixed Assets	143,085	145,608
	Amortisation of Intangible Fixed Assets	1,832	1,940
	<i>Movements in Working Capital:</i>		
	Increase in Stocks	(10,337)	(9,655)
	Decrease in Debtors	(71,844)	92,027
	Increase in creditors	(114,362)	559
	Cash Generated from / (Absorbed by) Operations	<u>(490,470)</u>	<u>(533,977)</u>