

# Royal Society for the Prevention of Cruelty to Animals Middlesbrough, Teesside and District Branch

England & Wales · Charity number 232226

## Details

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<b>Other names</b>	ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS MIDDLESBOROUGH SOUTH TEES AND DISTRICT BRANCH, ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS MIDDLESBOROUGH SOUTH TEES AND DISTRICT BRANCH, RSPCA CLEVELAND AND SOUTH TEESIDE BRANCH, RSPCA MIDDLESBOROUGH SOUTH TEES AND DISTRICT BRANCH, RSPCA TEESIDE AND DISTRICT BRANCH
<b>Status</b>	Registered
<b>Legal form</b>	Other
<b>Registered</b>	1963-12-13
<b>Register</b>	<a href="#">View on the Charity Commission register</a>

## Contact

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<b>Address</b>	C/O Durham / Cleveland Inspectorate RSPCA Yarm Lane Cleveland TS9 6QB
<b>Phone</b>	07441340338
<b>Email</b>	<a href="mailto:contact@rspca-mborost.org.uk">contact@rspca-mborost.org.uk</a>

## Activities

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**Objects:** THE OBJECTS OF THE BRANCH ARE TO PROMOTE THE WORK AND OBJECTS OF THE SOCIETY [ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (219099)], WITH PARTICULAR REFERENCE TO THE AREA OF THE BRANCH, IN ACCORDANCE WITH THE POLICIES OF THE SOCIETY.

**Activities:** To promote kindness and prevent suffering of animals, and to do all such lawful acts as the society may consider conducive to these objectives.

## Classification

- **How:** Provides Other Finance, Provides Buildings/facilities/open Space, Provides Services
- **What:** Animals
- **Who:** Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** MIDDLESBOROUGH, SOUTH TEES AND DISTRICT.
- Middlesbrough

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£183,840	£22,712	-	-
2023-12-31	£23,347	£28,567	-	-
2022-12-31	£29,337	£22,597	-	-
2021-12-31	£22,489	£18,558	-	-
2020-12-31	£24,484	£21,977	-	-

## Trustees

Name	Role	Appointed
Aiden Woodward		2023-06-26
Denise McCallan		2024-10-14
Karen Wendy Coulthard		2025-11-12
Peter Robert Hammond		2024-04-29
Rebekah Louise Liddle		2025-06-25
Suzanne Watkins		2025-11-12
Tracy Bushnall		2026-02-11

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# Accounts

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# RSPCA MIDDLESBROUGH, TEESSIDE AND DISTRICT BRANCH

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**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024**

RSPCA MIDDLESBROUGH, SOUTH TEES AND DISTRICT BRANCH

ACCOUNTS

YEAR ENDED DECEMBER 2024

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# **ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2024**

## **RESPONSIBILITIES OF THE BOARD OF TRUSTEES**

The Branch began the year in National Administration and in April returned to local control, meaning that we are fully operating as a charity with elected Trustees. In October RSPCA HQ approved a merger with the former North Tees branch and from that date our Branch was renamed RSPCA Middlesbrough, Teesside and District Branch. At the end of 2024 the Branch has 7 Trustees. The Branch is an independent charity, registered with the Charity Commission, and affiliated with RSPCA. The Branch is currently an unincorporated charity and in November the Trustees agreed that it is in the best interest of the Branch to begin the process to convert to a Charitable Incorporated Organisation (CIO), which we expect to complete during 2025.

## **RESULTS**

The Branch income was £183,840, including £145,722 transferred from the old North Tees Branch. Branch expenditure was £22,712,457, with the single largest expense being a £10,000 contribution in support of the RSPCA Darlington Cat Hub which provides rehoming services covering our Branch area

## **OBJECTIVES AND AIMS OF THE BRANCH**

The primary role of the Branch is to support the RSPCA National Society's Inspectorate within the Branch Area. Giving priority to the acceptance of case animals, and those animals signed over for welfare concerns/offences, or unowned or sick and injured animals presented with an incident number.

The objectives of the RSPCA Middlesbrough, Teesside and District Branch are to promote kindness and prevent suffering of animals, and to undertake animal welfare activities in support of this.

## **REVIEW OF ACHIEVEMENT, PERFORMANCE, PUBLIC BENEFIT AND DEVELOPMENTS DURING 2024 AND FUTURE PLANS**

2024 has been a year of significant achievements for RSPCA Middlesbrough, Teesside & District Branch. During the year the Branch exited National Administration, returning to local control in April. The Branch also successfully concluded a merger with the North Tees branch, which was finalised in November. These significant events mean that animal welfare activities are once again alive across the whole of Middlesbrough and Teesside. This has resulted in a significant increase in expenditure on animal welfare activities, with payments for vet services rising from £1,730 in 2023 to £5,075 in 2024, demonstrating our ability to deliver animal welfare activities. A pilot program for Neutering and Microchipping was successfully launched in Q4 2024 and this will be launched as a full program in 2025.

A strategic business plan was agreed in December which lays out the growth plans for the Branch, including animal welfare programs, fundraising, staff and volunteers. This represents a significant step forward for the Branch and demonstrates our commitment to operating an effective and sustainable organisation which can deliver significant animal welfare activities in our community.

This Branch is run wholly by volunteers and thanks goes to the Trustees who give their time in going beyond the formal role of a Trustee to help execute activities and get the Branch up and running. Special thanks are given to David Hinchcliffe who ended his role as a Temporary Trustee in April, having guided the Branch back to local control.

We look forward to expanding our operations in 2025, with a focus on both fundraising and animal welfare programs for the benefit of our local community. This is only the start of our journey.

## **RESERVES**

The total funds of the branch as at 31<sup>st</sup> December 2024 were £122,264 in the Virgin Bank Accounts, and £161,407 in both the Trustlaw Wealth (Quilter) Investment Account and Virgin Notice Account. Total funds were £283,671. This is more than double the total in 2023, mainly due to the funds from the North Tees merger. Based on 2024 expenditure this means we have over 10 years of reserves, which gives us the funds to invest in creating a sustainable fundraising operation and to invest in expansion of our animal welfare programs. This plan was agreed by the Trustees as a strategic business plan in December.

## **RISKS**

The Branch has returned to local control and has plans to become a CIO. A risk register is in place and the Trustees have identified various risks and the associated mitigating actions.

The agreed strategic business plan lays out how we will ensure the Branch remains stable and sustainable while we significantly grow our operations.

## **LEGAL AND ADMINISTRATIVE DETAILS**

The RSPCA Middlesbrough, Teesside and District Branch is a registered charity, with charity number 232226.

## **STRUCTURE, GOVERNANCE & MANAGEMENT**

The organisation is an unincorporated charity, registered as a charity on the 13<sup>th</sup> December 1963. The constitution for the Branch is in the RSPCA Branch Rules (published by the Society). This governing document came into effect on 1<sup>st</sup> Jan 2003.

The Branch has agreed to begin the transition to becoming a CIO.

## **TRUSTEES THAT HELD OFFICE IN 2024**

Paul Chaytor – Trustee and Chair

Aiden Woodward – Trustee and Treasurer

Duncan Barnett – Trustee

Elizabeth Robson – Trustee – resigned April

Sophia Grainger – Trustee – resigned April

David Hinchcliffe – Temporary Trustee – resigned April

Peter Hammond – Trustee from January and Secretary from April

Heather Jacklin – Trustee from April

Denise McCallan – Trustee from October

Shannon Dixon – Trustee from December

## **BRANCH POSTAL ADDRESS**

RSPCA Middlesbrough, Teesside & District Branch

c/o Durham & Cleveland Inspectorate Office, RSPCA Yarm Lane, Cleveland, TS9 6QB

**RSPCA HEADQUARTERS ADDRESS**

Wilberforce Way, Southwater, Horsham, West Sussex, RH13 9RS.

**BANKERS**

The Branch Bankers are Virgin Money Bank, 182 High Street, Eston, Middlesbrough TS6 9JE.

**RSPCA BRANCH ADVISER**

The Branch Partnership Manager is Sarah Mason.

**On Behalf of the Trustees.**

A handwritten signature in black ink, appearing to read 'Paul Chaytor', written in a cursive style.

Paul Chaytor – Branch Chair

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF RSPCA MIDDLESBROUGH ,  
TEESSIDE AND DISTRICT BRANCH IN RESPECT OF THE YEAR TO 31<sup>ST</sup> DECEMBER 2024**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31<sup>st</sup> December 2024 which are set out on pages 6-10

**RESPONSIBILITIES AND BASIS OF REPORT**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

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

**INDEPENDENT EXAMINERS STATEMENT**

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 Act; or
2. The accounts do not accord with those records; or
3. The accounts 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 to enable a proper understanding of the accounts to be reached.



Mike Ashwell BA(Hons) FCMA CGMA PgCLTHE FHEA

25 Mitford Court

Sedgefield

TS21 2JE

Dated: 02/04/2025

## FINANCIAL REVIEW

### Statement of Financial Activities

	Note	2024 £	2023 £
<b>INCOMING RESOURCES</b>			
Subscriptions		198	142
General Donations	2	168,350	23,180
Legacy		15,291	
Sundries		0	25
<b>Total Incoming Resources</b>		<b>183,840</b>	<b>23,347</b>
<b>RESOURCES EXPENDED</b>			
Vetinary Fees		5,075	1,730
Telephone & Admin		782	181
Accountancy Fees	-	903	1,284
Cat Hub Donation		10,000	11,000
RSPCA HQ Cont.		7,718	14,333
Data Protection Fee (ICO)		40	40
		<b>22,712</b>	<b>28,567</b>
<b>NET INCOMING/(OUTGOING) RESOURCES BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>		161,127	(5,220)
<b>OTHER RECOGNISED GAINS AND LOSSES</b>			
Gains/(losses) on investment assets		596	4,435
<b>NET MOVEMENT IN FUNDS</b>		161,724	(785)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forwards		121,947	122,732
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>283,671</b>	<b>121,947</b>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared

## Balance Sheet

	Note	2024 £	2023 £
<b>Fixed Assets</b>			
Investments	3	161,407	84,857
<b>Current Assets</b>			
Cash at Bank		122,264	38,092
<b>Total Assets</b>		<b>283,671</b>	<b>122,949</b>
<b>Liabilities</b>			
<b>Creditors: Amount falling due within 1 year</b>	4	-	1,002
<b>Total Liabilities</b>		<b>-</b>	<b>1,002</b>
<b>NET ASSETS</b>		<b>283,671</b>	<b>121,947</b>
<b>FUNDS</b>			
Balance as at 1st January		121,947	122,732
Net Incoming Resources for the period		161,724	(785)
<b>TOTAL FUNDS</b>		<b>283,671</b>	<b>121,947</b>
<b>Funds</b>			
<b>General Funds</b>		137,899	-
<b>Restricted Funds</b>	5	145,772	-

## Notes to the Accounts

### **1 - Accounting Policies**

#### **Basis of Accounting**

The accounts have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice (FRS102)".

#### **Donations**

Voluntary income and donations are recognised when they are received by the charity, however, legacies if notified, are included on the accruals basis. The income from fundraising activities is shown gross, with the associated costs included in direct charitable expenditure. Gift aid reclaimable on donations to the charity is included within the amount received.

#### **Investment income, rental income and interest**

Income from investments, rental income and interest received is included in the SOFA in the year in which it is receivable.

#### **Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

#### **Investments**

Investments are stated at market value at the balance sheet data. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year.

#### **Taxations**

The branch is a registered charity and is exempt from taxation.

## 2 – Donations

In accordance with FRS 102, the merger with RSPCA North Tees & District Branch during the reporting year resulted in the board of trustees for the South Tees & District Branch taking full control of the new combined branch, and as such cannot be accounted for as a merger. Instead the funds transferred from the old accounts have been classified as a donation with nil consideration totalling £69,818.86 from current accounts and £75,953.44 from a savings account transferred ownership.

## 3 - Investments

	2024	2023
	£	£
Balance as at year start	84,857	80,422
Additions	75,953	
Drawdowns		
Increase/(Decrease) in Value	596	4,435
Balance as at year end	158,655	84,857

## 4 - Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	0	1,002

The accrual for accounting fees has been released on the basis that the fees are budgeted and recognised in the year the audit on the accounts take place, i.e. the fees the audit on 2024 accounts will be incurred in 2025.

## **5 – Restricted Funds**

The agreement with the merger of the North Tees branch was made upon the agreement that any funds already held by the branch would only be used within the geographical area previously part of the North Tees territory. As such it is viewed that a legal obligation exists on the usage of these funds and they will be held as restricted and drawn upon for animal welfare activities within that area until depleted.

## **6 - Trustees' Remuneration**

The trustees neither received nor waived any emoluments during the year (2023: £nil).

No out of pocket expenses were reimbursed to trustees (2023: £nil).

## **7 - Related Party Transactions**

There were no related party transactions during the year.


## **8 - Control**

No individual or group controls the branch.

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# Accounts

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RSPCA MIDDLESBROUGH,  
SOUTH TEES AND DISTRICT  
BRANCH

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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022



**R.S.P.C.A. MIDDLESBROUGH SOUTH TEES & DISTRICT BRANCH**

**ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2022**

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**RSPCA Middlesbrough,  
South Tees & District Branch**  
Registered Charity No. 232226

**ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st  
DECEMBER 2022.**

**NOTE: This Branch went into RSPCA National Administration on the 6th April 2022.**

**Temporary Trustees were appointed by the National Society to stabilise, and administer the Branch on their behalf.**

**The Temporary appointed Trustees produced this Annual Report with the information available from the 6th April 2022.**

**RESPONSIBILITIES OF THE BOARD OF TRUSTEES.**

The Trustees are responsible for preparing the Trustees Annual Report and 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 of the charity for that period. In preparing these financial statements the Trustees are required to:

- \* Select suitable accounting policies and apply them consistently.
- \* Observe the methods and principles of 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 proper accounting records, and disclose with reasonable accuracy and time the financial position of the charity, and enable them to ensure that financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the reasonable steps for the prevention and detection of fraud and other irregularities.

## **RESULTS**

The Branch expenditure of £22,597.00p was less than the Branch income of £29,337.00p by £6,740.00p. The expenditure included a £10,000.00p annual donation to the RSPCA Cat Hub establishment, and a £7,718.00p annual Branch contribution to RSPCA HQ.

## **OBJECTIVES and AIM of the BRANCH**

The primary role of the Branch is to support the National Society's Inspectorate within the Branch area. Giving priority to the acceptance of case animals, and those animals signed over for welfare offences / concerns, or un-owned sick and injured animals presented with an incident number.

The objectives of the Middlesbrough, South Tees & District Branch of the RSPCA are to promote kindness and prevent suffering of animals, and to do all such lawful acts as the Society may consider conducive to these objectives.

The Branch is a trust governed by the guidelines of the RSPCA, and is managed by a committee dedicated to the Branch's principle objective, animal welfare.

## **PUBLIC BENEFIT**

The Middlesbrough, South Tees & District Branch was put into National RSPCA administration on the 6th April 2022.

No financial or administrative records were made available to the Temporary Trustees for the period 1st Jan - 6th April 2022.

Since the 6th April the Board of Temporary Trustees have produced, and introduced an Inspectorate animal welfare voucher policy, and scheme. This scheme is sponsored by this Branch, in co-operation with the RSPCA Inspectorate officers that work within the Branch area.

The scheme has a strict eligibility criteria, which enables an Inspector to offer help to a person that is unable to pay for veterinary treatment for their pet. The scheme can also be used if an Inspector finds an un-owned animal that needs medical treatment urgently to alleviate suffering.

This Branch also supports the RSPCA Cat Hub project and has a representative on the RSPCA Cat Hub Steering Group.

The Cat Hub is an animal welfare project that is financially supported by four RSPCA Branch's in the neighbouring area. The Middlesbrough, South Tees & District Branch donates £10,000 annually to the project. This project was set up to accept cats from the RSPCA Inspectorate, and to rehabilitate the cats and re-home them.

## **REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS DURING THE YEAR, AND FUTURE DEVELOPMENTS.**

Since the 6th April 2022 the Temporary Trustees have worked hard to re-establish the administration, and financial control of the Branch, and its day to day running. They have also been involved with a number of Animal welfare projects on behalf of the Branch, and have represented the Branch at Regional level. The Temporary Trustees have now stabilised the Branch, and are now working hard to getting the Branch into a good position to return it back to the local Trusteeship in 2023.

The RSPCA Middlesbrough, South Tees & District Branch is a charity formed to help the wellbeing of animals within the Branch area.

In 2023 the Branch will use its funds in the wellbeing of animals, support the RSPCA Inspectorate in their work, and assist people on low income with payments of veterinary bills. The Branch will also support the RSPCA Cat Hub, where it can. The Branch funds and resources are held wholly for the principle objectives of the branch. The branch has no designated funds.

#### **ACHIEVEMENT AND PERFORMANCE**

Since 6th April 2022 the Branch has been in National RSPCA Administration. No Branch records, administration, financial, documents or otherwise, were handed over from the previous board of Trustees to the new administration. The appointed Temporary Trustees this year have produced, and introduced new financial, administrative controls / procedures, and policies. They have also introduced a new welfare support scheme to help animals and the public within the Branch area. The Branch also supports the regions RSPCA Cat hub, and has a representative on the Cat Hub Steering Group.

Trustees also actively represent the Branch at RSPCA National & Regional level.

#### **FINANCIAL REVIEW**

Branch legacy payments received into the bank current account 2022- £5,805.15p.  
The National RSPCA Door to door (national fundraising scheme), Branch received - £23218.00p in 2022.

#### **RESERVES**

The total funds of the Branch as at the 31st Dec 2022 were £43,312.11p in the Virgin Bank current account, and £80,421.72p in the Trustlaw Wealth (Quilter) investment account.. Total funds £122,732.00p. Due to the financial and political turmoil during 2022, the Trustlaw Wealth investment account has suffered a loss of £26,388.00p compared to the same time last year. The advice from the account operators, Trustlaw Wealth is to hold tight, saying that the investment will recover.

#### **RISKS**

The Branch in April 2022 went into RSPCA National Administration, and is at present being administered and governed by nationally appointed temporary Trustees.

The Trustees have examined the major risks that are facing the Branch, and have produced plans for the utilisation of the Branch. They have also put into place a number of systems to mitigate the impact of any risks that it may have on future activities of the Branch.

#### **LEGAL AND ADMINISTRATIVE DETAILS**

The RSPCA Middlesbrough, South Tees & District Branch is a registered charity number 232226.

#### **STRUCTURE, GOVERNANCE & MANAGEMENT**

The organisation is an unincorporated charity, registered as a charity on the 13th Dec 1963. The constitution for the Branch is in the RSPCA Branch Rules (published by the Society). This governing document came into effect on 1st Jan 2003.

The new Branch rules provide for a minimum of five, and maximum of fourteen Trustees. There will be a requirement to recruit new Trustees in 2023, to enable the Branch to return back to local Trusteeship. These new Trustees will be identified, and appointed by the existing Temporary board of Trustees.

**Trustees that held office in 2022.**

Cherry Farrow - Chair - replaced on the 6th April

David A Hinchcliffe - Temp. Chair & Treasurer - from the 6th April

Lindsay Sessions - Temp Secretary - from the 6th April.

Zarreen Ahmed - Temp Treasurer - from 6th April to 8th Jun - resigned

Charlotte Turner - Temp Treasurer - from 8th Nov to 7th Dec - resigned.

**Branch Temporary Postal Address:**

RSPCA Middlesbrough, South Tees & District Branch,  
c/o RSPCA Animal Centre, Moor Knoll Lane, East Ardsley, Wakefield WF3 2DX.

**RSPCA Headquarters Address:**

Wilberforce Way, Southwater, Horsham, West Sussex, RH13 9RS.

**Accountants.**

The Branch's accountants are Azets, Wynyard Park House, Wynyard Avenue,  
Wynyard, TS22 5TB.

**Bankers.**

The Branch bankers are Virgin Money Bank (Yorkshire Bank), 182 High Street,  
Eston, Middlesbrough TS6 9JE.

**RSPCA Branch adviser.**

The Branch Project Manager is Sarah Mason.

**On behalf of the Trustees.**

*D. A. Hinchcliffe - 20th June 2023*

David A Hinchcliffe - Temporary Branch Chair.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
RSPCA MIDDLESBROUGH, SOUTH TEES & DISTRICT BRANCH  
IN RESPECT OF THE YEAR TO 31<sup>st</sup> DECEMBER 2022**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RSPCA  
MIDDLESBROUGH, SOUTH AND DISTRICT BRANCH**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31<sup>st</sup> December 2022 which are set out on pages 6-9.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

**INDEPENDENT EXAMINER'S STATEMENT**

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 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

*Azets*

Azets  
Wynyard Park House  
Wynyard Park  
Wynyard  
TS22 5TB

Dated: 6/6/23.

R.S.P.C.A. MIDDLESBROUGH SOUTH TEES & DISTRICT BRANCH

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2022

	2022 £	2021 £
<b>INCOMING RESOURCES</b>		
Subscriptions	48	-
General donations	23,448	21,487
Legacy	5,805	1,002
Sundries	36	
<b>TOTAL INCOMING RESOURCES</b>	<u>29,337</u>	<u>22,489</u>
<b>RESOURCES EXPENDED</b>		
Insurance	1,219	35
Veterinary fees	3,088	7,240
Telephone	190	448
Accountancy fees	382	834
Cat hub donation	10,000	10,000
RSPCA HQ Cont.	7,718	
<b>TOTAL RESOURCES EXPENDED</b>	<u>22,597</u>	<u>18,558</u>
<b>NET INCOMING/(OUTGOING) RESOURCES BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>	6,740	3,931
<b>OTHER RECOGNISED GAINS AND LOSSES</b>		
Gains/(losses) on investment assets	(26,388)	7,846
<b>NET MOVEMENT IN FUNDS</b>	(19,648)	11,777
<b>RECONCILIATION OF FUNDS</b>		
Total funds brought forward	142,380	130,603
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>122,732</u></u>	<u><u>142,380</u></u>

The statement of financial activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

# R.S.P.C.A. MIDDLESBROUGH SOUTH TEES & DISTRICT BRANCH

## BALANCE SHEET

31 DECEMBER 2022

	Note	£	2022 £	£	2021 £
<b>FIXED ASSETS</b>					
Investments	2	80,422		106,810	
			80,422		106,810
<b>CURRENT ASSETS</b>					
Cash at bank		43,312		37,102	
		43,312		37,102	
<b>CREDITORS: amounts falling due within one year</b>	3	1,002		1,532	
<b>NET CURRENT ASSETS</b>			42,310		35,570
<b>NET ASSETS</b>			122,732		142,380
<b>FUNDS</b>					
Balance as at 1 January 2021			142,380		130,603
Net incoming resources for the year			(19,648)		11,777
<b>TOTAL FUNDS</b>			122,732		142,380

Approved by the trustees on (date) and signed on their behalf by:

20th June 2023

*D.A. Hinchcliffe*  
Temporary Branch Chair.

R.S.P.C.A. MIDDLESBROUGH SOUTH TEES & DISTRICT BRANCH

NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2022

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**1 ACCOUNTING POLICIES**

**Basis of accounting**

The accounts have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice (FRS102)".

**Donations, legacies and other voluntary income and grants**

Voluntary income and donations are recognised when they are received by the charity, however, legacies if notified, are included on the accruals basis. The income from fundraising activities is shown gross, with the associated costs included in direct charitable expenditure. Gift aid reclaimable on donations to the charity is included within the amount received.

**Investment income, rental income and interest**

Income from investments, rental income and interest received is included in the SOFA in the year in which it is receivable.

**Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

**Investments**

Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year.

**Taxation**

The branch is a registered charity and is exempt from taxation.

R.S.P.C.A. MIDDLESBROUGH SOUTH TEES & DISTRICT BRANCH

NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2022

**2 INVESTMENTS**

	2022	2021
	£	£
Balance as at 31 December 2021	106,810	98,974
Additions	-	-
Drawdown	-	-
Increase/(decrease) in value	(26,388)	7,836
Balance as at 31 December 2022	<u>80,422</u>	<u>106,810</u>

**3 CREDITORS: amounts falling due within one year**

	2022	2021
	£	£
Accruals	<u>1,002</u>	<u>1,532</u>

**4 TRUSTEES' REMUNERATION**

The trustees neither received nor waived any emoluments during the year (2021: £Nil).

No out of pocket expenses were reimbursed to trustees (2021: £Nil).

**5 RELATED PARTY TRANSACTIONS**

There were no related party transactions during the year.

**6 CONTROL**

No individual or group controls the branch.