
RSPCA MIDDLESBROUGH, TEESSIDE AND DISTRICT BRANCH

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 31ST 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 £22,7128,457, 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, retuning 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 31st 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 13th December 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 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, consisting of a large, sweeping curve followed by a shorter, more defined stroke.

Paul Chaytor – Branch Chair

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

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st 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 £
INCOMING RESOURCES			
Subscriptions		198	142
General Donations	2	168,350	23,180
Legacy		15,291	
Sundries		0	25
Total Incoming Resources		183,840	23,347
RESOURCES EXPENDED			
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
		22,712	28,567
NET INCOMING/(OUTGOING) RESOURCES BEFORE OTHER RECOGNISED GAINS AND LOSSES		161,127	(5,220)
OTHER RECOGNISED GAINS AND LOSSES			
Gains/(losses) on investment assets		596	4,435
NET MOVEMENT IN FUNDS		161,724	(785)
RECONCILIATION OF FUNDS			
Total funds brought forwards		121,947	122,732
TOTAL FUNDS CARRIED FORWARD		283,671	121,947

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