

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS NEWCASTLE AND NORTH NORTHUMBERLAND BRANCH

England & Wales - Charity number 232240

Details

Other names	RSPCA - NEWCASTLE AND NORTH NORTHUMBERLAND BRANCH, RSPCA - NEWCASTLE UPON TYNE BRANCH, RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND BRANCH
Status	Registered
Legal form	Other
Registered	1963-12-19
Register	View on the Charity Commission register

Contact

Address	RSPCA Newcastle & North Northumberland Branch 26 Bridge Street Morpeth Northumberland NE61 1NL
Phone	01912761560
Email	office@rspca-newcastle.org.uk
Website	www.rspca-newcastle.org.uk

Activities

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 animal welfare in the Branch area

Classification

- **How:** Other Charitable Activities
- **What:** Animals
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** NEWCASTLE AND NORTH NORTHUMBERLAND.
- Gateshead
- Newcastle Upon Tyne City
- Northumberland

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£415,592	£257,014	-	-
2023-12-31	£381,806	£244,549	-	-
2022-12-31	£494,037	£252,726	-	-
2021-12-31	£219,888	£220,606	-	-
2020-12-31	£280,392	£253,053	-	-

Trustees

Name	Role	Appointed
PETER JAMES MAUGHAN	Chair	
ANN MARIE MURPHY		
CLAIRE ANGELA SIMPSON		
Callum Brown		2025-08-12
HELEN EKHORELEN		
Irene Davidson		2022-06-20

Accounts

REGISTERED CHARITY NUMBER: 232240

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND**

RMT Ribchesters
Accountants and Business Advisors
Finchale House
Belmont Business Park
Durham
DH1 1TW

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

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FOR THE YEAR ENDED 31 DECEMBER 2024**

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RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their report with the Financial Statements of the Charity for the year ended 31st December 2024

The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2015

OBJECTIVES AND ACTIVITIES

Objectives and Public Benefits

The Branch exists to promote animal welfare and to prevent cruelty and suffering to animals in Branch area. This area covers the east side of Northumberland from Gateshead to Berwick.

The objectives of the Branch are to promote the work and objectives of the Society -

To promote kindness and to prevent or suppress cruelty to animals by all lawful means - with particular reference to the area of the Branch in accordance with the policies of the Society.

The key aims of the Branch are to find suitable new forever homes for the animals in our care and to provide the care that is needed.

The Branch's animal welfare work, although local in nature, benefits society at large and also aims to help people in need with the care of their animals.

The policies adopted to further the objectives are as formulated by the Committee from time to time in accordance with RSPCA policies and procedures, there have been no major changes in the policies during 2024.

The Trustees have reviewed the outcomes and achievements for the year to ensure that they remain focussed on the charitable aims of the Branch, and continue to deliver benefits to the general public. We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Charitable Activities pursued for the public benefit

The Branch supports the Local Inspectors by taking in mistreated or abandoned animals, including pets whose owners suffer ill health, financial difficulties or passed away. Animals in the care of the Branch receive veterinary treatment, vaccinations, neutering and micro chipping and are all assessed for rehoming.

The Branch also offers subsidised veterinary treatment for animals which are sick or injured to owners on low incomes and in receipt of certain benefits. This also includes neutering and micro chipping. This is achieved through a voucher scheme. During 2024, 478 Welfare and Neutering vouchers were issued, 194 animals were chipped and 111 feral cats were neutered, thus benefiting those on means tested benefits by giving financial help to obtain veterinary care.

The Branch provided volunteering opportunities for those who wish to support our work including Trusteeship, Fundraising and retail work and some animal care via fostering.

The main activities to achieve this are the operation of an animal re-homing programme and the management and oversight of four Charity shops. Our team of volunteers provides invaluable support.

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Animal Welfare

The Branch continued its work of re-homing and assisting pet owners on low incomes with assistance for neutering, micro-chipping and some veterinary fees.

Throughout 2024 the Branch participated in free micro-chipping events for cats in local communities as all cats must now be micro-chipped by law.

Rehoming

The Branch is responsible for the rehoming of animals rescued by the Inspectorate. The Branch continues to give priority to Inspectorate generated animals and is unable to accept animals from the general public. The ability to rehome during 2024 was severely curtailed by the lack of suitable premises. Animals in the branch area that were removed from harm's way by Inspectors were transferred to other branches for rehoming and the Branch contributed to their rehabilitation. The Branch also contributed to facilities at Felledge Animal Centre for the rehoming of animals from the Branch area.

Partnerships with local foodbanks are now actively supplying dog and cat food for people who are in financial difficulty.

Branch shops

The branch continues to run fund-raising shops in Alnwick, Wooler, Morpeth and Whitley Bay.

As well as raising vital funds for the Branch, the shops help to raise awareness of our Branch and the work the Branch does by displaying rehoming and event posters. Additionally, our shops help the environment by recycling and upcycling donations and we are sincerely grateful for all the donations that are taken to the shops by the public and/or collected by volunteers. Shop income is an essential source of funds and we continuously work hard to source alternative income. The Branch is indebted to the volunteers and employees who staff our shops. Without them and the revenue they generate, the Branch could not continue to operate.

Feral Cats

The Branch continues to work with local residents in various parts of the Branch area to provide trapping, neutering and veterinary assistance with the long running problems with feral cats.

FINANCIAL REVIEW

Investment policy and objectives

The Trustees' investment powers are governed by Branch rules, which permit the Charity's funds to be invested in any security listed on the London Stock Exchange. The Branch follows RSPCA guidelines on ethical investments. The Branch Committee's policy is to maintain income whilst preserving the real value of endowed investments.

Reserves policy

The Branch has 72 months reserves in unrestricted funds. The Reserves Policy set in 2005 stated that the Branch would aim to have 24 months reserves. The purpose of such reserves is to ensure that work continues in a managed way should the income reduce significantly for any reason. To reduce the level of reserves the Branch is planning to resume a series of projects to benefit animals in less affluent parts of the Branch area.

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

FINANCIAL REVIEW

Statement of Branch Committee Responsibilities

Charity law and the Royal Society for the Prevention of Cruelty to Animals rules require the Branch Committee to prepare financial statements for each financial year which show the assets and liabilities and consolidate all the activities of the whole Branch.

In preparing those financial statements we are required to:

- select suitable accounting policies and apply them consistently.
- 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 Branch will continue in business.

The Branch Committee are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Branch. They are also responsible for safeguarding the assets of the Branch and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

FUTURE PLANS

The Branch intends to continue its support for the Inspectorate by continuing to assist with Welfare help for the animals that are in our care.

Welfare work is undertaken by the Branch whereby pet owners in receipt of certain benefits are given assistance with vet bills and the cost of neutering their pets. The Branch intends to continue the work of providing events where pet owners on low incomes will be able to have their animals microchipped, and to attend events in collaboration with other organisations as it has previously.

During 2025 the Branch will continue to operate its own Branch funded campaign to promote neutering, microchipping and promoting responsible pet ownership.

Over the last 20 years the Branch has been involved in neutering feral cats predominantly in the North of the Branch area and in certain areas of Newcastle upon Tyne. It is intended to continue and expand these activities in co-operation with other organizations. The various events that the Branch has attended in the past will continue to be supported. Plans include continuing with Action Days, which have been so successful in promoting neutering and offering welfare advice free of charge to members of the public.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is an unincorporated association, governed by the rules as approved by the Council of the Society, managed by a board of Trustees elected annually at the Annual General Meeting.

Organisational structure

All strategic and tactical decisions are made by the Trustees in committee. Operational decisions are made by appropriate members of staff in consultation with line management.

Risk management

During 2024 the major risks to which the charity is exposed, as identified by the Trustees, will continue to be reviewed. Branch expenditure continues to be monitored. Financial controls are in place in all Branch operations. Health & Safety assessments and Fire Risk assessments have been conducted and such corrective measures as were needed have been taken.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

232240

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

Principal address

26 Bridge Street
Morpeth
NE61 1NL

Trustees

H Ekhoelen Secretary
P Maughan Chairman
A Murphy Treasurer
A C Simpson Regional Rep
P Herron
R Dunn
I Davidson
J P Egan

Independent Examiner

David Holloway FCA DChA
RMT Ribchesters
Accountants and Business Advisors
Finchale House
Belmont Business Park
Durham
DH1 1TW

The committee is elected annually from the Branch membership at the Annual General Meeting.

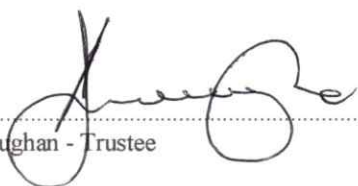
Branch Personnel were as follows:

Shop Manager (part time) - Alnwick
Shop Manager (voluntary part time) - Wooler
Shop Manager x 2-(part time) Morpeth
Shop Manager - Whitley Bay
Retail Assistant - Whitley Bay
Driver (part time)
Branch Administrator

Other relevant organizations are:

Bankers: Lloyds, 15 West Street, Gateshead, Tyne & Wear.

Approved by order of the board of trustees on 24.6.25 and signed on its behalf by:


.....
P Maughan - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND**

Independent examiner's report to the trustees of RSPCA Newcastle and North Northumberland

I report to the charity trustees on my examination of the accounts of RSPCA Newcastle and North Northumberland (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Trust 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.



David Holloway FCA DChA

RMT Ribchesters
Accountants and Business Advisors
Finchale House
Belmont Business Park
Durham
DH1 1TW

Date: 24 June 2015

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted funds £	Endowment funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	214,076	-	214,076	194,108
Other trading activities	3	193,187	-	193,187	183,667
Investment income	4	8,329	-	8,329	4,031
Total		<u>415,592</u>	<u>-</u>	<u>415,592</u>	<u>381,806</u>
EXPENDITURE ON					
Raising funds		150,880	-	150,880	144,287
Charitable activities					
Boarding, fostering and adoption		-	-	-	40,689
Support costs		106,134	-	106,134	59,573
Total		<u>257,014</u>	<u>-</u>	<u>257,014</u>	<u>244,549</u>
Net gains on investments		3,152	1,105	4,257	9,223
NET INCOME		161,730	1,105	162,835	146,480
RECONCILIATION OF FUNDS					
Total funds brought forward		1,578,206	48,918	1,627,124	1,480,644
TOTAL FUNDS CARRIED FORWARD		<u><u>1,739,936</u></u>	<u><u>50,023</u></u>	<u><u>1,789,959</u></u>	<u><u>1,627,124</u></u>

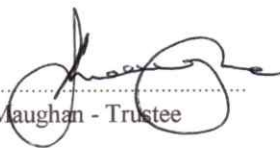
The notes form part of these financial statements

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**BALANCE SHEET
31 DECEMBER 2024**

	Notes	Unrestricted funds £	Endowment funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	8	119,366	-	119,366	109,220
CURRENT ASSETS					
Stocks	9	100	-	100	100
Debtors	10	2,461	-	2,461	5,275
Investments	11	106,227	50,023	156,250	151,994
Prepayments and accrued income		23,416	-	23,416	50,246
Cash at bank and in hand		1,505,981	-	1,505,981	1,335,521
		<u>1,638,185</u>	<u>50,023</u>	<u>1,688,208</u>	<u>1,543,136</u>
CREDITORS					
Amounts falling due within one year	12	(17,615)	-	(17,615)	(25,232)
NET CURRENT ASSETS		<u>1,620,570</u>	<u>50,023</u>	<u>1,670,593</u>	<u>1,517,904</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,739,936</u>	<u>50,023</u>	<u>1,789,959</u>	<u>1,627,124</u>
NET ASSETS		<u><u>1,739,936</u></u>	<u><u>50,023</u></u>	<u><u>1,789,959</u></u>	<u><u>1,627,124</u></u>
FUNDS					
Unrestricted funds	13			1,739,936	1,578,206
Endowment funds				50,023	48,918
TOTAL FUNDS				<u><u>1,789,959</u></u>	<u><u>1,627,124</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24.6.25 and were signed on its behalf by:


P Maughan - Trustee


A Murphy - Trustee

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Legacies

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made to the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. 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 where material.

Should the charity be notified of a legacy subsequent to the accounting reference date but before the date of approval of the accounts and evidence exists which suggests that the executors of the estate agreed the distribution prior to the end of the reporting period and receipt of the legacy is deemed to be probable then that receipt will be recognised as income in that accounting period.

Voluntary income

Voluntary income, legacies and donations are accounted for as received by the charity. The income from fundraising activities is shown gross with the associated costs included in raising funds.

Grants

Grants of a revenue nature are credited to income in the period to which they relate.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Improvements to property	- 10% on cost
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Shop equipment	- 20% on reducing balance

It is not considered necessary to depreciate the freehold properties as they are being maintained in a good state of repair.

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. ACCOUNTING POLICIES - continued

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Current asset investments

Current asset investments are included at the market value at the balance sheet date.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	12,935	31,687
Legacies	200,660	161,961
Subscriptions	481	460
	214,076	194,108
	214,076	194,108

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Shop income	193,187	183,667
	193,187	183,667
	193,187	183,667

4. INVESTMENT INCOME

	2024	2023
	£	£
Bank interest	3,715	556
Dividends	4,614	3,475
	8,329	4,031
	8,329	4,031

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2024	2023
Staff	8	7
	<u>8</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Endowment funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	194,108	-	194,108
Other trading activities	183,667	-	183,667
Investment income	4,031	-	4,031
Total	<u>381,806</u>	<u>-</u>	<u>381,806</u>
 EXPENDITURE ON			
Raising funds	144,287	-	144,287
Charitable activities			
Boarding, fostering and adoption	40,689	-	40,689
Support costs	59,573	-	59,573
Total	<u>244,549</u>	<u>-</u>	<u>244,549</u>
 Net gains on investments	<u>5,106</u>	<u>4,117</u>	<u>9,223</u>
NET INCOME	142,363	4,117	146,480
 RECONCILIATION OF FUNDS			
Total funds brought forward	1,435,843	44,801	1,480,644
TOTAL FUNDS CARRIED FORWARD	<u>1,578,206</u>	<u>48,918</u>	<u>1,627,124</u>

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

8. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £
COST			
At 1 January 2024	98,000	35,051	22,247
Additions	-	-	-
At 31 December 2024	<u>98,000</u>	<u>35,051</u>	<u>22,247</u>
DEPRECIATION			
At 1 January 2024	-	35,051	13,113
Charge for year	-	-	1,370
At 31 December 2024	<u>-</u>	<u>35,051</u>	<u>14,483</u>
NET BOOK VALUE			
At 31 December 2024	<u>98,000</u>	<u>-</u>	<u>7,764</u>
At 31 December 2023	<u>98,000</u>	<u>-</u>	<u>9,134</u>

	Motor vehicles £	Shop equipment £	Totals £
COST			
At 1 January 2024	8,300	3,802	167,400
Additions	15,215	316	15,531
At 31 December 2024	<u>23,515</u>	<u>4,118</u>	<u>182,931</u>
DEPRECIATION			
At 1 January 2024	6,620	3,396	58,180
Charge for year	3,902	113	5,385
At 31 December 2024	<u>10,522</u>	<u>3,509</u>	<u>63,565</u>
NET BOOK VALUE			
At 31 December 2024	<u>12,993</u>	<u>609</u>	<u>119,366</u>
At 31 December 2023	<u>1,680</u>	<u>406</u>	<u>109,220</u>

9. STOCKS

	2024 £	2023 £
Stock of miscellaneous goods	<u>100</u>	<u>100</u>

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2024	2023
		£	£
VAT		2,461	5,275
		<u> </u>	<u> </u>
11. CURRENT ASSET INVESTMENTS		2024	2023
		£	£
Listed investments		156,250	151,994
		<u> </u>	<u> </u>
12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2024	2023
		£	£
Trade creditors		4,189	6,656
Taxation and social security		3,228	3,158
Other creditors		10,198	15,418
		<u> </u>	<u> </u>
		<u>17,615</u>	<u>25,232</u>
13. MOVEMENT IN FUNDS			
		Net	
	At 1.1.24	movement	At
	£	in funds	31.12.24
		£	£
Unrestricted funds			
General fund	978,206	161,730	1,139,936
Rehoming Centre	600,000	-	600,000
	<u>1,578,206</u>	<u>161,730</u>	<u>1,739,936</u>
Endowment funds			
The late Mrs H B Ryder's bequest	48,918	1,105	50,023
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>1,627,124</u>	<u>162,835</u>	<u>1,789,959</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	415,592	(257,014)	3,152	161,730
Endowment funds				
The late Mrs H B Ryder's bequest	-	-	1,105	1,105
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>415,592</u>	<u>(257,014)</u>	<u>4,257</u>	<u>162,835</u>

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	835,843	142,363	978,206
Rehoming Centre	600,000	-	600,000
	<u>1,435,843</u>	<u>142,363</u>	<u>1,578,206</u>
Endowment funds			
The late Mrs H B Ryder's bequest	44,801	4,117	48,918
	<u>44,801</u>	<u>4,117</u>	<u>48,918</u>
TOTAL FUNDS	<u>1,480,644</u>	<u>146,480</u>	<u>1,627,124</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	381,806	(244,549)	5,106	142,363
Endowment funds				
The late Mrs H B Ryder's bequest	-	-	4,117	4,117
	<u>381,806</u>	<u>(244,549)</u>	<u>9,223</u>	<u>146,480</u>
TOTAL FUNDS	<u>381,806</u>	<u>(244,549)</u>	<u>9,223</u>	<u>146,480</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	835,843	304,093	1,139,936
Rehoming Centre	600,000	-	600,000
	<u>1,435,843</u>	<u>304,093</u>	<u>1,739,936</u>
Endowment funds			
The late Mrs H B Ryder's bequest	44,801	5,222	50,023
	<u>44,801</u>	<u>5,222</u>	<u>50,023</u>
TOTAL FUNDS	<u>1,480,644</u>	<u>309,315</u>	<u>1,789,959</u>

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	797,398	(501,563)	8,258	304,093
Endowment funds				
The late Mrs H B Ryder's bequest	-	-	5,222	5,222
TOTAL FUNDS	<u>797,398</u>	<u>(501,563)</u>	<u>13,480</u>	<u>309,315</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

Accounts

REGISTERED CHARITY NUMBER: 232240

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND**

Ribchesters,
Chartered Accountants
Finchale House
Belmont Business Park
Durham
DH1 1TW

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

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RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their report with the Financial Statements of the Charity for the year ended 31st December 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2015.

OBJECTIVES AND ACTIVITIES

Objectives and Public Benefits

The Branch exists to promote animal welfare and to prevent cruelty and suffering to animals in Branch area. This area covers the east side of Northumberland from Gateshead to Berwick.

The objectives of the Branch are to promote the work and objectives of the Society -

To promote kindness and to prevent or suppress cruelty to animals by all lawful means - with particular reference to the area of the Branch in accordance with the policies of the Society.

The key aims of the Branch are to find suitable new forever homes for the animals in our care and to provide the care that is needed.

The Branch's animal welfare work, although local in nature, benefits society at large and also aims to help people in need with the care of their animals.

The policies adopted to further the objectives are as formulated by the Committee from time to time in accordance with RSPCA policies and procedures and there have been no major changes in the policies during 2023.

The Trustees have reviewed the outcomes and achievements for the year to ensure that they remain focussed on the charitable aims of the Branch, and continue to deliver benefits to the general public. We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commissions.

Charitable Activities pursued for the public benefit

The Branch supports the Local Inspectors by taking in mistreated or abandoned animals, including pets whose owners suffer ill health, financial difficulties or have passed away. Animals in the care of the Branch receive veterinary treatment, vaccinations, neutering and micro chipping and are all assessed for rehoming.

The Branch also offers subsidised veterinary treatment for animals which are sick or injured to owners on low incomes. This also includes Neutering and micro chipping. This is achieved through a voucher scheme. During 2023, 370 Welfare and Neutering vouchers were issued, thus benefiting those on means tested benefits by giving financial help to obtain veterinary care.

The Branch provided volunteering opportunities for those who wish to support our work including Trusteeship, Fundraising and retail work and some animal care via fostering.

The main activities to achieve this are the operation of an animal re-homing programme and the Management and oversight of four Charity shops. Our team of volunteers provides invaluable support.

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Animal Welfare

The Branch continued its work of re-homing and assisting pet owners on low Incomes with assistance for neutering, micro-chipping and some veterinary fees.

Rehoming

The Branch is responsible for the rehoming of animals rescued by the Inspectorate. The Branch continues to give priority to Inspectorate generated animals and is unable to accept animals from the general public. The ability to rehome during 2023 was severely curtailed by the lack of suitable premises. Animals in this area that were removed from harm's way by Inspectors were transferred to other branches for rehoming and the Branch contributed to their rehabilitation. The Branch also contributed to facilities at Fell Edge for the rehoming of animals from the Branch area.

Partnerships with local foodbanks are now actively supplying dog and cat food for people who were in financial difficulty to assist them through this time. The Branch continues to donate to foodbanks through the cost-of-living crisis.

Branch shops

The branch continued to have shops in Alnwick, Wooler, Morpeth and Whitley Bay. Our newest shop in Morpeth opened in April 2023.

As well as raising vital funds for the Branch, the shops help to raise awareness of our Branch and the work we do by displaying rehoming and event posters. Additionally, our shops help to recycle and upcycle donations helping the environment. We are very reliant on the profit from the shops. This is a vital part of our income and we are sincerely grateful for all the donations that are taken to the shops by the public and/or collected by volunteers. Shop income is an essential source of funds and we continuously work hard to source alternative income. The Branch is indebted to the volunteers and employees who staff our shops. Without them and the revenue they generate, the Branch could not continue to operate.

Feral Cats

The Branch continues to work in the Wooler and the surrounding areas with the long running problem with feral cats. The Branch continues to work with local residents to provide neutering and veterinary assistance.

FINANCIAL REVIEW

Investment policy and objectives

The Trustees' investment powers are governed by Branch rules, which permit the Charity's funds to be invested in any security listed on the London Stock Exchange. The Branch follows RSPCA guidelines on ethical investments. The Branch Committee's policy is to maintain income whilst preserving the real value of endowed investments.

Reserves policy

The Branch has 72 months reserves in unrestricted funds. The Reserves Policy set in 2005 stated that the Branch would aim to have 24 months reserves. The purpose of such reserves is to ensure that work continues in a managed way should the income reduce significantly for any reason. To reduce the level of reserves the Branch is planning to resume a series of projects to benefit animals in less affluent parts of the Branch area.

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

FINANCIAL REVIEW

Statement of Branch Committee Responsibilities

Charity law and the Royal Society for the Prevention of Cruelty to Animals rules require the Branch Committee to prepare financial statements for each financial year which show the assets and liabilities and consolidate all the activities of the whole Branch.

In preparing those financial statements we are required to:

- select suitable accounting policies and apply them consistently.
- 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 Branch will continue in business.

The Branch Committee are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Branch. They are also responsible for safeguarding the assets of the Branch and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

FUTURE PLANS

The Branch intends to continue its support for the Inspectorate by continuing to assist with Welfare for the animals that are in our care.

Welfare work is undertaken by the Branch whereby pet owners in receipt of certain benefits are given some assistance with vet bills and the cost of neutering their pets. The Branch intends to continue the work of providing events where pet owners on low incomes will be able to have their animals microchipped, and to attend events in collaboration with other organisations as it has done previously.

During 2024, the Branch will continue to operate its own Branch funded campaign to promote neutering, microchipping and promoting responsible pet ownership.

Over the last eighteen years the Branch has been involved in neutering feral cats predominantly in the North of the Branch area. It is intended to continue and expand these activities in co-operation with other organizations. The various events that the Branch has attended in the past will continue to be supported. Plans include recommencing the Action Days, which were so successful in promoting neutering and offering welfare advice free of charge to members of the public.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is an unincorporated association, governed by the rules as approved by the Council of the Society, managed by a board of Trustees elected annually at the Annual General Meeting.

Organisational structure

All strategic and tactical decisions are made by the Trustees in committee. Operational decisions are made by appropriate members of staff in consultation with line management.

Risk management

During 2024 the major risks to which the charity is exposed, as identified by the Trustees, will continue to be reviewed. Branch expenditure continues to be monitored. Financial controls are in place in all Branch operations. Health & Safety assessments and Fire Risk assessments have been conducted and such corrective measures as were needed have been taken.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

232240

Principal address

26 Bridge Street
Morpeth
NE61 1NL

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

Trustees

H Ekhorelen Secretary
P Maughan Chairman
A Murphy Treasurer
A C Simpson Regional Rep
P Herron
R Dunn
I Davidson
J P Egan (appointed 22/5/2023)

Independent Examiner

David Holloway FCA DChA
Ribchesters,
Chartered Accountants
Finchale House
Belmont Business Park
Durham
DH1 1TW

The committee is elected annually from the Branch membership at the Annual General Meeting.

Branch Personnel were as follows:

Shop Manager (part time) - Alnwick
Shop Manager (voluntary part time) - Wooler
Shop Manager x 2-(part time) Morpeth
Shop Manager - Whitley Bay
Retail Assistant - Whitley Bay
Driver (part time)
Branch Administrator

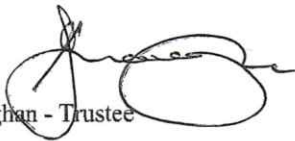
Other relevant organizations are:

Bankers: Lloyds, 15 West Street, Gateshead, Tyne & Wear.

Solicitors: McKeag & Co, 1-3 Landsdowne Terrace, Gosforth, Newcastle upon Tyne.

Approved by order of the board of trustees on 16 June 2024 and signed on its behalf by:

P Maughan - Trustee

A handwritten signature in black ink, appearing to be 'P Maughan', written over a circular stamp or seal.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND**

Independent examiner's report to the trustees of RSPCA Newcastle and North Northumberland

I report to the charity trustees on my examination of the accounts of RSPCA Newcastle and North Northumberland (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Trust 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.



David Holloway FCA DChA

Ribchesters,
Chartered Accountants
Finchale House
Belmont Business Park
Durham
DH1 1TW

16 June 2024

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted funds £	Endowment funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	194,108	-	194,108	318,243
Other trading activities	3	183,667	-	183,667	173,176
Investment income	4	4,031	-	4,031	2,618
Total		<u>381,806</u>	<u>-</u>	<u>381,806</u>	<u>494,037</u>
 EXPENDITURE ON					
Raising funds		144,287	-	144,287	160,551
Charitable activities					
Boarding, fostering and adoption		40,689	-	40,689	13,570
Veterinary and neutering		-	-	-	29,468
Support costs		59,573	-	59,573	49,137
Total		<u>244,549</u>	<u>-</u>	<u>244,549</u>	<u>252,726</u>
Net gains/(losses) on investments		<u>5,106</u>	<u>4,117</u>	<u>9,223</u>	<u>(19,849)</u>
NET INCOME		142,363	4,117	146,480	221,462
 RECONCILIATION OF FUNDS					
Total funds brought forward		1,435,843	44,801	1,480,644	1,259,182
TOTAL FUNDS CARRIED FORWARD		<u><u>1,578,206</u></u>	<u><u>48,918</u></u>	<u><u>1,627,124</u></u>	<u><u>1,480,644</u></u>

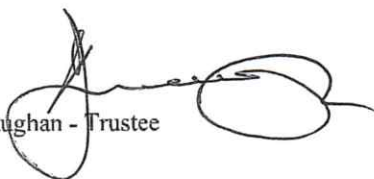
The notes form part of these financial statements

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**BALANCE SHEET
31 DECEMBER 2023**

	Notes	Unrestricted funds £	Endowment funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	8	109,220	-	109,220	102,584
CURRENT ASSETS					
Stocks	9	100	-	100	100
Debtors	10	5,275	-	5,275	2,975
Investments	11	103,076	48,918	151,994	142,771
Prepayments and accrued income		50,246	-	50,246	50,071
Cash at bank and in hand		1,335,521	-	1,335,521	1,193,050
		<u>1,494,218</u>	<u>48,918</u>	<u>1,543,136</u>	<u>1,388,967</u>
CREDITORS					
Amounts falling due within one year	12	(25,232)	-	(25,232)	(10,907)
		<u>1,468,986</u>	<u>48,918</u>	<u>1,517,904</u>	<u>1,378,060</u>
NET CURRENT ASSETS					
		<u>1,578,206</u>	<u>48,918</u>	<u>1,627,124</u>	<u>1,480,644</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>1,578,206</u>	<u>48,918</u>	<u>1,627,124</u>	<u>1,480,644</u>
NET ASSETS					
		<u>1,578,206</u>	<u>48,918</u>	<u>1,627,124</u>	<u>1,480,644</u>
FUNDS					
	13			1,578,206	1,435,843
Unrestricted funds				48,918	44,801
Endowment funds					
TOTAL FUNDS					
				<u>1,627,124</u>	<u>1,480,644</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16 June 2024 and were signed on its behalf by:


P Maughan - Trustee


A Murphy - Trustee

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Legacies

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made to the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. 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 where material.

Should the charity be notified of a legacy subsequent to the accounting reference date but before the date of approval of the accounts and evidence exists which suggests that the executors of the estate agreed the distribution prior to the end of the reporting period and receipt of the legacy is deemed to be probable then that receipt will be recognised as income in that accounting period.

Voluntary income

Voluntary income, legacies and donations are accounted for as received by the charity. The income from fundraising activities is shown gross with the associated costs included in raising funds.

Grants

Grants of a revenue nature are credited to income in the period to which they relate.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Improvements to property	- 10% on cost
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Shop equipment	- 20% on reducing balance

It is not considered necessary to depreciate the freehold properties as they are being maintained in a good state of repair.

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES - continued

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Current asset investments

Current asset investments are included at the market value at the balance sheet date.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	31,687	51,301
Legacies	161,961	255,632
Grants	-	10,974
Subscriptions	460	336
	<u>194,108</u>	<u>318,243</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
DWP Resource management grant	-	10,974
	<u>-</u>	<u>10,974</u>

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Shop income	<u>183,667</u>	<u>173,176</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Bank interest	556	148
Dividends	<u>3,475</u>	<u>2,470</u>
	<u>4,031</u>	<u>2,618</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
Staff	<u>7</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Endowment funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	318,243	-	318,243
Other trading activities	173,176	-	173,176
Investment income	<u>2,618</u>	<u>-</u>	<u>2,618</u>
Total	<u>494,037</u>	<u>-</u>	<u>494,037</u>
EXPENDITURE ON			
Raising funds	160,551	-	160,551
Charitable activities			
Boarding, fostering and adoption	13,570	-	13,570
Veterinary and neutering	29,468	-	29,468
Support costs	<u>49,137</u>	<u>-</u>	<u>49,137</u>
Total	<u>252,726</u>	<u>-</u>	<u>252,726</u>

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued			
	Unrestricted funds £	Endowment funds £	Total funds £
Net gains/(losses) on investments	(13,954)	(5,895)	(19,849)
NET INCOME/(EXPENDITURE)	227,357	(5,895)	221,462
RECONCILIATION OF FUNDS			
Total funds brought forward	1,208,486	50,696	1,259,182
TOTAL FUNDS CARRIED FORWARD	<u>1,435,843</u>	<u>44,801</u>	<u>1,480,644</u>
8. TANGIBLE FIXED ASSETS			
	Freehold property £	Improvements to property £	Fixtures and fittings £
COST			
At 1 January 2023	98,000	35,051	13,758
Additions	-	-	8,489
At 31 December 2023	<u>98,000</u>	<u>35,051</u>	<u>22,247</u>
DEPRECIATION			
At 1 January 2023	-	35,051	11,921
Charge for year	-	-	1,192
At 31 December 2023	-	<u>35,051</u>	<u>13,113</u>
NET BOOK VALUE			
At 31 December 2023	<u>98,000</u>	<u>-</u>	<u>9,134</u>
At 31 December 2022	<u>98,000</u>	<u>-</u>	<u>1,837</u>
	Motor vehicles £	Shop equipment £	Totals £
COST			
At 1 January 2023	8,300	3,802	158,911
Additions	-	-	8,489
At 31 December 2023	<u>8,300</u>	<u>3,802</u>	<u>167,400</u>
DEPRECIATION			
At 1 January 2023	6,060	3,295	56,327
Charge for year	560	101	1,853
At 31 December 2023	<u>6,620</u>	<u>3,396</u>	<u>58,180</u>
NET BOOK VALUE			
At 31 December 2023	<u>1,680</u>	<u>406</u>	<u>109,220</u>
At 31 December 2022	<u>2,240</u>	<u>507</u>	<u>102,584</u>

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

9. STOCKS		2023	2022
		£	£
Stock of miscellaneous goods		<u>100</u>	<u>100</u>
10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2023	2022
		£	£
VAT		<u>5,275</u>	<u>2,975</u>
11. CURRENT ASSET INVESTMENTS		2023	2022
		£	£
Listed investments		<u>151,994</u>	<u>142,771</u>
12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2023	2022
		£	£
Trade creditors		6,656	639
Taxation and social security		3,158	2,818
Other creditors		<u>15,418</u>	<u>7,450</u>
		<u>25,232</u>	<u>10,907</u>
13. MOVEMENT IN FUNDS			
		Net	
	At 1.1.23	movement	At
	£	in funds	31.12.23
		£	£
Unrestricted funds			
General fund	835,843	142,363	978,206
Rehoming Centre	<u>600,000</u>	-	<u>600,000</u>
	1,435,843	142,363	1,578,206
Endowment funds			
The late Mrs H B Ryder's bequest	44,801	4,117	48,918
	<u>1,480,644</u>	<u>146,480</u>	<u>1,627,124</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	381,806	(244,549)	5,106	142,363
Endowment funds				
The late Mrs H B Ryder's bequest	-	-	4,117	4,117
	<u>381,806</u>	<u>(244,549)</u>	<u>9,223</u>	<u>146,480</u>

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	1,208,486	227,357	(600,000)	835,843
Rehoming Centre	-	-	600,000	600,000
	<u>1,208,486</u>	<u>227,357</u>	<u>-</u>	<u>1,435,843</u>
Endowment funds				
The late Mrs H B Ryder's bequest	50,696	(5,895)	-	44,801
	<u>1,259,182</u>	<u>221,462</u>	<u>-</u>	<u>1,480,644</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	494,037	(252,726)	(13,954)	227,357
Endowment funds				
The late Mrs H B Ryder's bequest	-	-	(5,895)	(5,895)
	<u>494,037</u>	<u>(252,726)</u>	<u>(19,849)</u>	<u>221,462</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	1,208,486	369,720	(600,000)	978,206
Rehoming Centre	-	-	600,000	600,000
	<u>1,208,486</u>	<u>369,720</u>	<u>-</u>	<u>1,578,206</u>
Endowment funds				
The late Mrs H B Ryder's bequest	50,696	(1,778)	-	48,918
	<u>1,259,182</u>	<u>367,942</u>	<u>-</u>	<u>1,627,124</u>

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	875,843	(497,275)	(8,848)	369,720
Endowment funds				
The late Mrs H B Ryder's bequest	-	-	(1,778)	(1,778)
TOTAL FUNDS	<u>875,843</u>	<u>(497,275)</u>	<u>(10,626)</u>	<u>367,942</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	31,687	51,301
Legacies	161,961	255,632
Grants	-	10,974
Subscriptions	460	336
	<hr/>	<hr/>
	194,108	318,243
Other trading activities		
Shop income	183,667	173,176
Investment income		
Bank interest	556	148
Dividends	3,475	2,470
	<hr/>	<hr/>
	4,031	2,618
Total incoming resources	<hr/>	<hr/>
	381,806	494,037
EXPENDITURE		
Other trading activities		
Purchases	360	358
Wages	77,699	101,834
Pensions	1,039	1,431
Rent, rates, water, light and heat	40,298	39,852
Repairs and renewals	10,108	3,819
Telephone	4,308	2,264
Travel and motor expenses	5,777	7,362
Consumables	1,672	1,431
Insurances	2,925	2,073
Shop equipment depreciation	101	127
	<hr/>	<hr/>
	144,287	160,551
Charitable activities		
Boarding fees	7,442	13,060
Neutering	32,944	29,978
	<hr/>	<hr/>
	40,386	43,038
Support costs		
Finance		
Bank charges	1,448	1,057
Human resources		
Wages	28,773	27,975
Carried forward	28,773	27,975

This page does not form part of the statutory financial statements

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	2023	2022
	£	£
Human resources		
Brought forward	28,773	27,975
Pensions	656	580
	<hr/>	<hr/>
	29,429	28,555
 Other		
Accountancy	3,700	2,569
Rent, rates, light and heat	2,572	3,411
Branch contribution	15,436	-
Telephone	450	1,358
Post, printing, stationery and advertising	814	598
Miscellaneous expenses	849	1,016
Travel and motor expenses	304	393
Professional fees	519	7,020
Gift aid system	2,603	2,070
Fixtures and fittings depreciation	1,192	324
Motor vehicles depreciation	560	747
Loss on sale of tangible fixed assets	-	19
	<hr/>	<hr/>
	28,999	19,525
	<hr/>	<hr/>
Total resources expended	244,549	252,726
	<hr/>	<hr/>
Net income before gains and losses	137,257	241,311
 Realised recognised gains and losses		
Realised gains/(losses) on programme related investments	9,223	(19,849)
	<hr/>	<hr/>
Net income	<u>146,480</u>	<u>221,462</u>

This page does not form part of the statutory financial statements

Accounts

REGISTERED CHARITY NUMBER: 232240

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND**

Ribchesters,
Chartered Accountants
Finchale House
Belmont Business Park
Durham
DH1 1TW

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

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RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their report with the Financial Statements of the Charity for the year ended 31st December 2022.

The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and Public Benefits

The Branch exists to promote animal welfare and to prevent cruelty and suffering to animals in Branch area. This area covers the east side of Northumberland from Gateshead to Berwick.

The objectives of the Branch are to promote the work and objectives of the Society -

To promote kindness and to prevent or suppress cruelty to animals by all lawful means - with particular reference to the area of the Branch in accordance with the policies of the Society.

The key aims of the Branch are to find suitable new forever homes for the animals in our care and to provide the care that is needed.

The Branch's animal welfare work, although local in nature, benefits society at large and also aims to help people in need with the care of their animals.

The policies adopted to further the objectives are as formulated by the Committee from time to time in accordance with RSPCA policies and procedures and there have been no major changes in the policies during 2022.

The Trustees have reviewed the outcomes and achievements for the year to ensure that they remain focussed on the charitable aims of the Branch, and continue to deliver benefits to the general public. We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commissions.

Charitable Activities pursued for the public benefit

The Branch supports the Local Inspectors by taking in mistreated or abandoned animals, including pets whose owners suffer ill health, financial difficulties or pass away. Animals in the care of the Branch receive veterinary treatment, vaccinations, Neutering and micro chipping and are all assessed for rehoming.

The Branch also offers subsidised veterinary treatment for animals which are sick or injured to owners on low incomes. This also includes Neutering and micro chipping. This is achieved through a voucher scheme. During 2022 414 Welfare and Neutering vouchers were issued, thus benefiting those on means tested benefits by giving financial help to obtain veterinary care.

The Branch provided volunteering opportunities for those who wish to support our work including Trusteeship, Fundraising and retail work and some animal care via fostering.

The Main activities to achieve this are the operation of an animal re-homing programme and the Management and oversight of four Charity shops. Our team of volunteers provides invaluable support.

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Review of 2022

Animal Welfare

The Branch continued its work of re-homing and assisting pet owners on low Incomes with assistance for neutering, micro-chipping and some veterinary fees.

Rehoming

The Branch is responsible for the rehoming of animals rescued by the Inspectorate. The Branch continues to give priority to Inspectorate generated animals and is unable to accept animals from the general public. The ability to rehome during 2022 was severely curtailed by the lack of suitable premises. Animals in this area removed from harm's way by Inspectors were transferred to other branches for rehoming. The Branch also contributed to facilities at Fell Edge for the rehoming of rabbits.

During the pandemic the Branch provided local foodbanks with dog and cat food for people who were in financial difficulty to assist them through this time. The Branch continues to donate to foodbanks through the cost of living crisis.

Branch shops

The branch continued to have shops in Alwick, Wooler, Byker and Whitley Bay. We reluctantly had to make the decision to close the shop on Shields Road, Byker at the end of 2022 due to adverse trading conditions. New shop premises were identified in the centre of Morpeth and we look forward to opening this early in 2023.

As well as raising vital funds for the Branch, the shops help to raise awareness of our Branch and the work we do by displaying rehoming and event posters. Additionally, our shops help to recycle and upcycle donations helping the environment. We are very reliant on the profit from the shops. This is a vital part of our income and we are sincerely grateful for all the donations that are taken to the shops by the public and/or collected by volunteers. Shop income is an essential source of funds and we continuously work hard to source alternative income. The Branch is indebted to the volunteers and employees who staff our shops. Without them and the revenue they generate, the Branch could not continue to operate.

Feral Cats

The Branch continues to work in the Wooler and surrounding areas with the long running problem with feral cats. The Branch continues to work with local residents to provide neutering and veterinary assistance.

FINANCIAL REVIEW

Investment policy and objectives

The Trustees' investment powers are governed by Branch rules, which permit the Charity's funds to be invested in any security listed on the London Stock Exchange. The Branch follows RSPCA guidelines on ethical investments. The Branch Committee's policy is to maintain income whilst preserving the real value of endowed investments.

Reserves policy

The Branch has 65 months reserves in unrestricted funds. The Reserves Policy set in 2005 stated that the Branch would aim to have 24 months reserves. The purpose of such reserves is to ensure that work continues in a managed way should the income reduce significantly for any reason. To reduce the level of reserves the Branch is planning to resume a series of projects to benefit animals in less affluent parts of the Branch area.

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

FINANCIAL REVIEW

Statement of Branch Committee Responsibilities

Charity law and the Royal Society for the Prevention of Cruelty to Animals rules require the Branch Committee to prepare financial statements for each financial year which show the assets and liabilities and consolidate all the activities of the whole Branch.

In preparing those financial statements we are required to:

- select suitable accounting policies and apply them consistently.
- 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 Branch will continue in business.

The Branch Committee are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Branch. They are also responsible for safeguarding the assets of the Branch and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

FUTURE PLANS

The Branch intends to continue its support for the Inspectorate by continuing to accept as many animals as possible from them to be rehomed. Welfare work is undertaken by the Branch whereby pet owners in receipt of certain benefits are given assistance with vets bills and the cost of neutering their pets. The Branch intends to continue the work of providing events where pet owners on low incomes will be able to have their animals microchipped, and to attend events in collaboration with other organisations as it has previously.

During 2023, the Branch will continue to operate its own Branch funded campaign to promote neutering, microchipping and promoting responsible pet ownership.

Over the last seventeen years the Branch has been involved in neutering feral cats predominantly in the North of the Branch area. It is intended to continue to expand these activities in co-operation with other organizations. The various events that the Branch has attended in the past will continue to be supported. Plans include recommencing the Action Days, which were so successful in promoting neutering and offering welfare advice free of charge to members of the public.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is an unincorporated association, governed by the rules as approved by the Council of the Society, managed by a board of Trustees elected annually at the Annual General Meeting.

Organisational structure

All strategic and tactical decisions are made by the Trustees in committee. Operational decisions are made by appropriate members of staff in consultation with line management.

Risk management

During 2023 the major risks to which the charity is exposed, as identified by the Trustees, will continue to be reviewed. Branch expenditure continues to be monitored. Financial controls are in place in all Branch operations. Health & Safety assessments and Fire Risk assessments have been conducted and such corrective measures as were needed have been taken.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

232240

Principal address

26 Bridge Street
Morpeth
NE61 1NL

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

Trustees

H Ekshorelen Secretary
P Maughan Chairman
A Murphy Treasurer
A C Simpson Regional Rep
G Murphy (resigned 20/6/2022)
J Lockey (resigned 20/6/2022)
P Herron
R Dunn
B Rutherford -co-opted
J J Egan -co-opted
I Davidson (appointed 20/6/2022)

Independent Examiner

David Holloway FCA DChA
Ribchesters,
Chartered Accountants
Finchale House
Belmont Business Park
Durham
DH1 1TW

The committee is elected annually from the Branch membership at the Annual General Meeting.

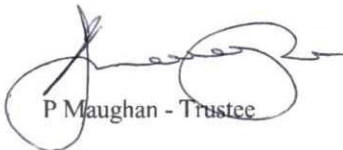
Branch Personnel were as follows:

Shop Manager (part time) - Alnwick
Shop Manager (voluntary part time) - Wooler
Shop Manager - Byker
Shop Manager - Whitley Bay
Retail Assistant - Whitley Bay
Driver (part time)
Shops Co-ordinator - position made redundant 27.10.2022
Branch Administrator

Other relevant organizations are:

Bankers: Lloyds, 15 West Street, Gateshead, Tyne & Wear.
Solicitors: McKeag & Co, 1-3 Landsdowne Terrace, Gosforth, Newcastle upon Tyne.

Approved by order of the board of trustees on 11 May 2023 and signed on its behalf by:


P Maughan - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND**

Independent examiner's report to the trustees of RSPCA Newcastle and North Northumberland

I report to the charity trustees on my examination of the accounts of RSPCA Newcastle and North Northumberland (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Trust 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.

David Holloway FCA DChA

Ribchesters,
Chartered Accountants
Finchale House
Belmont Business Park
Durham
DH1 1TW

11 May 2023

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds £	Endowment funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	318,243	-	318,243	78,293
Charitable activities					
Boarding, fostering and adoption		-	-	-	4,860
Other trading activities	3	173,176	-	173,176	133,819
Investment income	4	2,618	-	2,618	2,916
Total		<u>494,037</u>	<u>-</u>	<u>494,037</u>	<u>219,888</u>
EXPENDITURE ON					
Raising funds		160,551	-	160,551	131,355
Charitable activities					
Boarding, fostering and adoption		13,570	-	13,570	27,847
Veterinary and neutering		29,468	-	29,468	16,496
Support costs		49,137	-	49,137	44,908
Total		<u>252,726</u>	<u>-</u>	<u>252,726</u>	<u>220,606</u>
Net gains/(losses) on investments		<u>(13,954)</u>	<u>(5,895)</u>	<u>(19,849)</u>	<u>(1,589)</u>
NET INCOME/(EXPENDITURE)		<u>227,357</u>	<u>(5,895)</u>	<u>221,462</u>	<u>(2,307)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,208,486</u>	<u>50,696</u>	<u>1,259,182</u>	<u>1,261,489</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1,435,843</u></u>	<u><u>44,801</u></u>	<u><u>1,480,644</u></u>	<u><u>1,259,182</u></u>

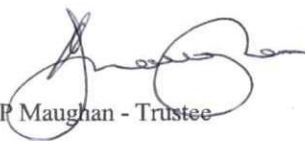
The notes form part of these financial statements

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

BALANCE SHEET
31 DECEMBER 2022

	Notes	Unrestricted funds £	Endowment funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	8	102,584	-	102,584	103,801
CURRENT ASSETS					
Stocks	9	100	-	100	100
Debtors	10	2,975	-	2,975	3,588
Investments	11	97,970	44,801	142,771	162,620
Prepayments and accrued income		50,071	-	50,071	53,917
Cash at bank and in hand		1,193,050	-	1,193,050	951,998
		<u>1,344,166</u>	<u>44,801</u>	<u>1,388,967</u>	<u>1,172,223</u>
CREDITORS					
Amounts falling due within one year	12	(10,907)	-	(10,907)	(16,842)
NET CURRENT ASSETS		<u>1,333,259</u>	<u>44,801</u>	<u>1,378,060</u>	<u>1,155,381</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,435,843</u>	<u>44,801</u>	<u>1,480,644</u>	<u>1,259,182</u>
NET ASSETS		<u>1,435,843</u>	<u>44,801</u>	<u>1,480,644</u>	<u>1,259,182</u>
FUNDS					
Unrestricted funds	13			1,435,843	1,208,486
Endowment funds				44,801	50,696
TOTAL FUNDS				<u>1,480,644</u>	<u>1,259,182</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 May 2023 and were signed on its behalf by:


P Maughan - Trustee


A Murphy - Trustee

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Legacies

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made to the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. 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 where material.

Should the charity be notified of a legacy subsequent to the accounting reference date but before the date of approval of the accounts and evidence exists which suggests that the executors of the estate agreed the distribution prior to the end of the reporting period and receipt of the legacy is deemed to be probable then that receipt will be recognised as income in that accounting period.

Voluntary income

Voluntary income, legacies and donations are accounted for as received by the charity. The income from fundraising activities is shown gross with the associated costs included in raising funds.

Grants

Grants of a revenue nature are credited to income in the period to which they relate.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Improvements to property	- 10% on cost
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Shop equipment	- 20% on reducing balance

It is not considered necessary to depreciate the freehold properties as they are being maintained in a good state of repair.

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES - continued

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	51,301	42,567
Legacies	255,632	62,637
Grants	10,974	67,818
Subscriptions	336	787
Prior year box collection/door to door adjustment	-	19,256
Prior year legacy adjustment	-	(114,772)
	<u>318,243</u>	<u>78,293</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
COVID-19 Support grants	-	65,818
Pets at Home grant	-	2,000
DWP Resource management grant	10,974	-
	<u>10,974</u>	<u>67,818</u>

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Shop income	173,176	133,819

4. INVESTMENT INCOME

	2022	2021
	£	£
Bank interest	148	26
Dividends	2,470	2,890
	<u>2,618</u>	<u>2,916</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022	2021
Staff	<u>7</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Endowment funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	78,293	-	78,293
Charitable activities			
Boarding, fostering and adoption	4,860	-	4,860
Other trading activities	133,819	-	133,819
Investment income	2,916	-	2,916
Total	<u>219,888</u>	<u>-</u>	<u>219,888</u>
EXPENDITURE ON			
Raising funds	131,355	-	131,355
Charitable activities			
Boarding, fostering and adoption	27,847	-	27,847
Veterinary and neutering	16,496	-	16,496
Support costs	44,908	-	44,908

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Endowment funds £	Total funds £
Total	220,606	-	220,606
Net gains/(losses) on investments	(7,887)	6,298	(1,589)
NET INCOME/(EXPENDITURE)	(8,605)	6,298	(2,307)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,217,091	44,398	1,261,489
TOTAL FUNDS CARRIED FORWARD	<u>1,208,486</u>	<u>50,696</u>	<u>1,259,182</u>

8. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £
COST			
At 1 January 2022	98,000	35,051	13,758
Disposals	-	-	-
At 31 December 2022	<u>98,000</u>	<u>35,051</u>	<u>13,758</u>
DEPRECIATION			
At 1 January 2022	-	35,051	11,597
Charge for year	-	-	324
Eliminated on disposal	-	-	-
At 31 December 2022	<u>-</u>	<u>35,051</u>	<u>11,921</u>
NET BOOK VALUE			
At 31 December 2022	<u>98,000</u>	<u>-</u>	<u>1,837</u>
At 31 December 2021	<u>98,000</u>	<u>-</u>	<u>2,161</u>

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

8. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Shop equipment £	Totals £
COST			
At 1 January 2022	8,300	3,990	159,099
Disposals	-	(188)	(188)
	<u>8,300</u>	<u>3,802</u>	<u>158,911</u>
At 31 December 2022			
DEPRECIATION			
At 1 January 2022	5,313	3,337	55,298
Charge for year	747	127	1,198
Eliminated on disposal	-	(169)	(169)
	<u>6,060</u>	<u>3,295</u>	<u>56,327</u>
At 31 December 2022			
NET BOOK VALUE			
At 31 December 2022	<u>2,240</u>	<u>507</u>	<u>102,584</u>
At 31 December 2021	<u>2,987</u>	<u>653</u>	<u>103,801</u>

9. STOCKS

	2022 £	2021 £
Stock of miscellaneous goods	<u>100</u>	<u>100</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
VAT	<u>2,975</u>	<u>3,588</u>

11. CURRENT ASSET INVESTMENTS

	2022 £	2021 £
Listed investments	<u>142,771</u>	<u>162,620</u>

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	639	670
Taxation and social security	2,818	2,858
Other creditors	7,450	13,314
	<u>10,907</u>	<u>16,842</u>

13. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	Transfers between funds	At 31.12.22
	£	£	£	£
Unrestricted funds				
General fund	1,208,486	227,357	(600,000)	835,843
Rehoming Centre	-	-	600,000	600,000
	<u>1,208,486</u>	<u>227,357</u>	<u>-</u>	<u>1,435,843</u>
Endowment funds				
The late Mrs H B Ryder's bequest	50,696	(5,895)	-	44,801
	<u>1,259,182</u>	<u>221,462</u>	<u>-</u>	<u>1,480,644</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	494,037	(252,726)	(13,954)	227,357
Endowment funds				
The late Mrs H B Ryder's bequest	-	-	(5,895)	(5,895)
	<u>494,037</u>	<u>(252,726)</u>	<u>(19,849)</u>	<u>221,462</u>

Comparatives for movement in funds

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
Unrestricted funds			
General fund	1,217,091	(8,605)	1,208,486
Endowment funds			
The late Mrs H B Ryder's bequest	44,398	6,298	50,696
	<u>1,261,489</u>	<u>(2,307)</u>	<u>1,259,182</u>

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	219,888	(220,606)	(7,887)	(8,605)
Endowment funds				
The late Mrs H B Ryder's bequest	-	-	6,298	6,298
TOTAL FUNDS	<u>219,888</u>	<u>(220,606)</u>	<u>(1,589)</u>	<u>(2,307)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	1,217,091	218,752	(600,000)	835,843
Rehoming Centre	-	-	600,000	600,000
	<u>1,217,091</u>	<u>218,752</u>	<u>-</u>	<u>1,435,843</u>
Endowment funds				
The late Mrs H B Ryder's bequest	44,398	403	-	44,801
TOTAL FUNDS	<u>1,261,489</u>	<u>219,155</u>	<u>-</u>	<u>1,480,644</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	713,925	(473,332)	(21,841)	218,752
Endowment funds				
The late Mrs H B Ryder's bequest	-	-	403	403
TOTAL FUNDS	<u>713,925</u>	<u>(473,332)</u>	<u>(21,438)</u>	<u>219,155</u>

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	51,301	42,567
Legacies	255,632	62,637
Grants	10,974	67,818
Subscriptions	336	787
Prior year box collection/door to door adjustment	-	19,256
Prior year legacy adjustment	-	(114,772)
	<u>318,243</u>	<u>78,293</u>
Other trading activities		
Shop income	173,176	133,819
Investment income		
Bank interest	148	26
Dividends	2,470	2,890
	<u>2,618</u>	<u>2,916</u>
Charitable activities		
Adoption fees	-	4,860
	<u>-</u>	<u>4,860</u>
Total incoming resources	<u>494,037</u>	<u>219,888</u>
EXPENDITURE		
Other trading activities		
Purchases	358	-
Wages	101,834	82,124
Pensions	1,431	1,424
Rent, rates, water, light and heat	39,852	33,415
Repairs and renewals	3,819	3,275
Telephone	2,264	2,271
Travel and motor expenses	7,362	6,929
Consumables	1,431	881
Insurances	2,073	496
Improvements to property depreciation	-	377
Shop equipment depreciation	127	163
	<u>160,551</u>	<u>131,355</u>
Charitable activities		
Boarding fees	13,060	27,847
Neutering	29,978	16,496
	<u>43,038</u>	<u>44,343</u>
Support costs		

This page does not form part of the statutory financial statements

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022	2021
	£	£
Support costs		
Finance		
Bank charges	1,057	185
Human resources		
Wages	27,975	26,409
Pensions	580	588
	<u>28,555</u>	<u>26,997</u>
Other		
Accountancy	2,569	2,000
Rent, rates, light and heat	3,411	2,133
Branch contribution	-	6,064
Telephone	1,358	1,286
Post, printing, stationery and advertising	598	223
Miscellaneous expenses	1,016	80
Travel and motor expenses	393	193
Professional fees	7,020	1,994
Gift aid system	2,070	2,376
Fixtures and fittings depreciation	324	381
Motor vehicles depreciation	747	996
Loss on sale of tangible fixed assets	19	-
	<u>19,525</u>	<u>17,726</u>
Total resources expended	<u>252,726</u>	<u>220,606</u>
Net income/(expenditure) before gains and losses	241,311	(718)
Realised recognised gains and losses		
Realised gains/(losses) on programme related investments	(19,849)	(1,589)
Net income/(expenditure)	<u><u>221,462</u></u>	<u><u>(2,307)</u></u>

This page does not form part of the statutory financial statements

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND**

Ribchesters,
Chartered Accountants
Finchale House
Belmont Business Park
Durham
DH1 1TW

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

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RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their report with the Financial Statements of the Charity for the year ended 31st December 2021.

The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2015

OBJECTIVES AND ACTIVITIES

Objectives and Public Benefits

The Branch exists to promote animal welfare and to prevent cruelty and suffering to animals in the Branch area. This area covers the east side of Northumberland from Gateshead to Berwick.

The objective of the Branch is to promote the work and objectives of the Society - to promote kindness and to prevent or suppress cruelty to animals by all lawful means with particular reference to the area of the Branch in accordance with the policies of the Society.

The key aims of the Branch are to find suitable new forever homes for the animals in our care and to provide the care that is needed.

The Branch's animal welfare work, although local in nature, benefits society at large and also aims to help people in need with the care of their animals.

The policies adopted to further the objectives are as formulated by the committee from time to time in accordance with RSPCA policies and procedures and there have been no major changes in the policies during 2021.

The trustees have reviewed the outcomes and achievements for the year to ensure that they remain focussed on the charitable aims of the Branch and continue to deliver benefits to the general public. We have complied with the duty under the charities Act 2011 to have due regard to public benefit guidance published by the Charity Commissions.

Charitable Activities pursued for the public benefit

The Branch supports the local inspectorate by taking in mistreated or abandoned animals, including pets whose owners suffer ill health, financial difficulties or who have passed away. Animals in the care of the Branch receive veterinary treatment, vaccinations, neutering and microchipping and are all assessed for rehoming.

The Branch also offers subsidised veterinary treatment for animals which are sick or injured to owners on low incomes. This also includes neutering and microchipping. This is achieved through a voucher scheme. During 2021 328 welfare and neutering vouchers were issued, thus benefiting those on means tested benefits by giving financial help to obtain veterinary care.

The Branch provided volunteering opportunities for those who wish to support our work including trusteeship, fundraising and retail work and some animal care via fostering.

The main activities to achieve this are the operation of an animal rehoming programme and the management and oversight of four retail shops. Our team of volunteers provides invaluable support.

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Review of 2021

Animal Welfare

The Branch continued its work of rehoming and assisting pet owners on low Incomes with assistance for neutering, micro chipping and some veterinary fees.

Covid-19 was still very prevalent for the first few months of 2021 and along with national lockdowns brought disruption and uncertainty to the way we operate. This was particularly evident in our rehoming process as we were unable to undertake the usual face to face adoption work and processes. Despite all the difficulties we were able to carry out most of our work remotely and this worked exceptionally well in securing new homes efficiently and safely. We were able to adapt our rehoming procedures to enable us to continue to find forever homes for our animals. The intake of animals being brought into the Branch was lower than previously owing to Covid-19 and restrictions.

Rehoming

The Branch is responsible for the rehoming of animals rescued by the Inspectorate. The Branch continues to give priority to Inspectorate generated animals and is unable to accept animals from the general public. The number of animals shown below as rehomed were all removed from harm's way by the Inspectorate and Animal Collection Officers and signed over to the Branch. The Branch then took ownership and responsibility for the animals.

	Rehoming		Welfare vouchers		
	Rehomed	Neutered	Micro chips	Assisted Vet Fees	Assisted Neutering
	2021	2021	2021	2021	2021
Dogs	0	0	1	41	89
Cats	47	18	49	54	131
Other	1	1	1	3	10
Total	48	19	51	98	230

During the pandemic the Branch also provided local foodbanks with dog and cat food for people who were in financial difficulty to assist them through this time. The Branch continues to donate to them.

The Branch has a small team of fosterers who have enabled the branch to increase its ability to take in animals from the Inspectorate.

Branch shops

We continue to have shops in Alnwick, Wooler, Byker and Whitley Bay but with Covid-19 continuing to hit very hard, all of the shops were closed complying with the government guidelines until the middle of April. These closures impacted Branch income for this year.

As well as raising vital funds for the Branch, the shops help to raise awareness of our Branch and the work we do by displaying rehoming and event posters. The shops also recycle and upcycle donations thus helping the environment. We are very reliant on the profit from the shops as this is a vital part of our income, and we are sincerely grateful for all the donations that are taken to the shops by the public and/or collected by volunteers.

As all of our fundraising events had to be cancelled we continually worked hard to source alternative income. We have received retail grants, charity grants and did online raffles which proved to be a success. We will be looking to continue with more online fundraising in the coming months.

The Branch is indebted to the volunteers and employees who staff our shops. Without them and the revenue they generate, the Branch could not continue to operate.

Feral Cats

The Branch continues to work in Wooler and the surrounding areas with the long running problem with feral cats. The Branch continues to work with local residents to deal with issue. During the year approximately 48 cats have been trapped, and neutered. Where possible they have been returned to site.

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

FINANCIAL REVIEW

Investment policy and objectives

The trustees' investment powers are governed by Branch rules, which permit the charity's funds to be invested in any security listed on the London Stock Exchange. The Branch follows RSPCA guidelines on ethical investments. The Branch Committee's policy is to maintain income whilst preserving the real value of endowed investments.

Reserves policy

The Branch has 42 months reserves in unrestricted funds. The Reserves Policy set in 2005 stated that the Branch would aim to have 24 months reserves. The purpose of such reserves is to ensure that work continue in a managed way should the income reduce significantly for any reason. To reduce the level of reserves the Branch is resuming a series of projects to benefit animals in less affluent parts of the Branch area.

Statement of Branch Committee Responsibilities

Charity law and the Royal Society for the Prevention of Cruelty to Animals rules require the Branch Committee to prepare financial statements for each financial year which show the assets and liabilities and consolidate all the activities of the whole Branch.

In preparing those financial statements we are required to:

- select suitable accounting policies and apply them consistently.
- 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 Branch will continue in business.

The Branch Committee are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Branch. They are also responsible for safeguarding the assets of the Branch and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

FUTURE PLANS

The Branch intends to continue its support for the Inspectorate by continuing to accept as many animals as possible from them and rehoming them. Welfare work is undertaken by the Branch whereby pet owners in receipt of certain benefits are given assistance with vet bills and the cost of neutering their pets. The Branch intends to continue the work of providing events where pet owners on low incomes will be able to have their animals microchipped, and to attend events in collaboration with other organisations as it has previously.

During 2022, the Branch will continue to operate its own Branch funded campaign to promote neutering, microchipping and promoting responsible pet ownership. During the last sixteen years, the Branch has been involved in neutering feral cats predominantly in the North of the Branch area. It is intended to continue and expand these activities in co-operation with other organizations. The various events that the Branch has attended in the past will continue to be supported. Plans include recommencing the Action Days, which were so successful in promoting neutering and offering welfare advice free of charge to members of the public. The programme of animal behaviour and socialisation will continue to enhance the prospects of animals being rehomed.

We continue to look at long term plans to obtain our own premises.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is an unincorporated association, governed by the rules as approved by the Council of the Society, managed by a board of Trustees elected annually at the Annual General Meeting.

Organisational structure

All strategic and tactical decisions are made by the Trustees in committee. Operational decisions are made by appropriate members of staff in consultation with line management.

Risk management

During 2021 the major risks to which the charity is exposed, as identified by the Trustees, will continue to be reviewed. Branch expenditure continues to be monitored. Financial controls are in place in all Branch operations. Health & Safety assessments and Fire Risk assessments have been conducted and such corrective measures as were needed have been taken.

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
232240

Principal address
200-202 Shields Road
Byker
Newcastle Upon Tyne
Tyne and Wear
NE6 1DU

Trustees
H Ekhorelen Secretary
P Maughan Chairman
A Murphy Treasurer
A C Simpson Regional Rep
J Lockey
P Herron
G Murphy
R Dunn (appointed 20/9/2021)

Independent Examiner
David Holloway
FCA DChA
Ribchesters,
Chartered Accountants
Finchale House
Belmont Business Park
Durham
DH1 1TW

The committee is elected annually from the Branch membership at the Annual General Meeting.

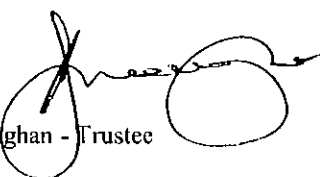
Branch Personnel were as follows:

Shop Manager (part time) - Alnwick
Shop Manager (voluntary part time) - Wooler
Shop Manager - Byker
Shop Manager - Whitley Bay
Driver (part time)
Shops Co-ordinator
Branch Administrator
Rehoming Co-ordinator

Other relevant organizations are:

Bankers: Lloyds, 15 West Street, Gateshead, Tyne & Wear.
Solicitors: McKeag & Co, 1-3 Landsdowne Terrace, Gosforth, Newcastle upon Tyne.
Independent Examiners: Ribchesters Chartered Accountants, Belmont Business Park, Durham.

Approved by order of the board of trustees on 31 May 2022 and signed on its behalf by:


P Maughan - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND**

Independent examiner's report to the trustees of RSPCA Newcastle and North Northumberland

I report to the charity trustees on my examination of the accounts of RSPCA Newcastle and North Northumberland (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 material 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 Trust 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.



David Holloway
FCA DChA
Ribchesters,
Chartered Accountants
Finchale House
Belmont Business Park
Durham
DH1 1TW

31 May 2022

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted fund £	Endowment funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	78,293	-	78,293	184,695
Charitable activities					
Boarding, fostering and adoption		4,860	-	4,860	9,453
Other trading activities	3	133,819	-	133,819	81,103
Investment income	4	<u>2,916</u>	<u>-</u>	<u>2,916</u>	<u>5,141</u>
Total		219,888	-	219,888	280,392
EXPENDITURE ON					
Raising funds		131,355	-	131,355	130,069
Charitable activities					
Boarding, fostering and adoption		27,847	-	27,847	56,371
Veterinary and neutering		16,496	-	16,496	20,708
Support costs		44,908	-	44,908	45,905
Total		<u>220,606</u>	<u>-</u>	<u>220,606</u>	<u>253,053</u>
Net gains/(losses) on investments		<u>(7,887)</u>	<u>6,298</u>	<u>(1,589)</u>	<u>6,571</u>
NET INCOME/(EXPENDITURE)		(8,605)	6,298	(2,307)	33,910
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,217,091</u>	<u>44,398</u>	<u>1,261,489</u>	<u>1,227,579</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1,208,486</u></u>	<u><u>50,696</u></u>	<u><u>1,259,182</u></u>	<u><u>1,261,489</u></u>

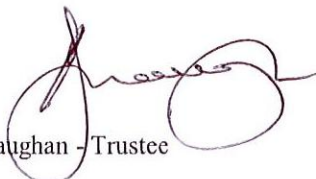
The notes form part of these financial statements

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

BALANCE SHEET
31 DECEMBER 2021

	Notes	Unrestricted fund £	Endowment funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	8	103,801	-	103,801	105,717
CURRENT ASSETS					
Stocks	9	100	-	100	100
Debtors	10	3,588	-	3,588	3,670
Investments	11	111,924	50,696	162,620	164,209
Prepayments and accrued income		53,917	-	53,917	170,143
Cash at bank		<u>951,998</u>	-	<u>951,998</u>	<u>852,682</u>
		1,121,527	50,696	1,172,223	1,190,804
CREDITORS					
Amounts falling due within one year	12	(16,842)	-	(16,842)	(35,032)
NET CURRENT ASSETS					
		<u>1,104,685</u>	<u>50,696</u>	<u>1,155,381</u>	<u>1,155,772</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>1,208,486</u>	<u>50,696</u>	<u>1,259,182</u>	<u>1,261,489</u>
NET ASSETS					
		<u>1,208,486</u>	<u>50,696</u>	<u>1,259,182</u>	<u>1,261,489</u>
FUNDS					
	13				
Unrestricted funds				1,208,486	1,217,091
Endowment funds				<u>50,696</u>	<u>44,398</u>
TOTAL FUNDS					
				<u>1,259,182</u>	<u>1,261,489</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31 May 2022 and were signed on its behalf by:


P Maughan - Trustee


A Murphy - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit and accountancy fees and costs linked to the strategic management of the charity.

Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Improvements to property	- 10% on cost
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Shop equipment	- 20% on reducing balance

It is not considered necessary to depreciate the freehold properties as they are being maintained in a good state of repair.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Box collections	-	47
Donations	42,567	18,671
Legacies	62,637	92,503
Grants	67,818	99,028
Subscriptions	787	(793)
Prior year box collection/door to door adjustment	19,256	(24,761)
Prior year legacy adjustment	<u>(114,772)</u>	<u>-</u>
	<u>78,293</u>	<u>184,695</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
COVID-19 Support grants	65,818	99,028
Pets at Home grant	<u>2,000</u>	<u>-</u>
	<u>67,818</u>	<u>99,028</u>

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Shop income	<u>133,819</u>	<u>81,103</u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Bank interest	26	109
Dividends	<u>2,890</u>	<u>5,032</u>
	<u>2,916</u>	<u>5,141</u>

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Staff	<u>7</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Endowment funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	184,695	-	184,695
Charitable activities			
Boarding, fostering and adoption	9,453	-	9,453
Other trading activities	81,103	-	81,103
Investment income	<u>5,141</u>	<u>-</u>	<u>5,141</u>
Total	280,392	-	280,392
EXPENDITURE ON			
Raising funds	130,069	-	130,069
Charitable activities			
Boarding, fostering and adoption	56,371	-	56,371
Veterinary and neutering	20,708	-	20,708
Support costs	45,905	-	45,905
Total	<u>253,053</u>	<u>-</u>	<u>253,053</u>
Net gains on investments	<u>3,903</u>	<u>2,668</u>	<u>6,571</u>
NET INCOME	31,242	2,668	33,910
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>1,185,849</u>	<u>41,730</u>	<u>1,227,579</u>
TOTAL FUNDS CARRIED FORWARD	<u>1,217,091</u>	<u>44,398</u>	<u>1,261,489</u>

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

8. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £
COST			
At 1 January 2021 and 31 December 2021	<u>98,000</u>	<u>35,051</u>	<u>13,758</u>
DEPRECIATION			
At 1 January 2021	-	34,674	11,216
Charge for year	<u>-</u>	<u>377</u>	<u>381</u>
At 31 December 2021	<u>-</u>	<u>35,051</u>	<u>11,597</u>
NET BOOK VALUE			
At 31 December 2021	<u>98,000</u>	<u>-</u>	<u>2,161</u>
At 31 December 2020	<u>98,000</u>	<u>377</u>	<u>2,542</u>

	Motor vehicles £	Shop equipment £	Totals £
COST			
At 1 January 2021 and 31 December 2021	<u>8,300</u>	<u>3,990</u>	<u>159,099</u>
DEPRECIATION			
At 1 January 2021	4,318	3,174	53,382
Charge for year	<u>995</u>	<u>163</u>	<u>1,916</u>
At 31 December 2021	<u>5,313</u>	<u>3,337</u>	<u>55,298</u>
NET BOOK VALUE			
At 31 December 2021	<u>2,987</u>	<u>653</u>	<u>103,801</u>
At 31 December 2020	<u>3,982</u>	<u>816</u>	<u>105,717</u>

9. STOCKS

	2021 £	2020 £
Stock of miscellaneous goods	<u>100</u>	<u>100</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
VAT	<u>3,588</u>	<u>3,670</u>

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

11. CURRENT ASSET INVESTMENTS

	2021	2020
	£	£
Listed investments	<u>162,620</u>	<u>164,209</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	670	5,231
Taxation and social security	2,858	3,295
Other creditors	<u>13,314</u>	<u>26,506</u>
	<u>16,842</u>	<u>35,032</u>

13. MOVEMENT IN FUNDS

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
Unrestricted funds			
General fund	1,217,091	(8,605)	1,208,486
Endowment funds			
The late Mrs H B Ryder's bequest	44,398	6,298	50,696
TOTAL FUNDS	<u>1,261,489</u>	<u>(2,307)</u>	<u>1,259,182</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	219,888	(220,606)	(7,887)	(8,605)
Endowment funds				
The late Mrs H B Ryder's bequest	-	-	6,298	6,298
TOTAL FUNDS	<u>219,888</u>	<u>(220,606)</u>	<u>(1,589)</u>	<u>(2,307)</u>

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	1,185,849	31,242	1,217,091
Endowment funds			
The late Mrs H B Ryder's bequest	41,730	2,668	44,398
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,227,579</u>	<u>33,910</u>	<u>1,261,489</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	280,392	(253,053)	3,903	31,242
Endowment funds				
The late Mrs H B Ryder's bequest	-	-	2,668	2,668
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>280,392</u>	<u>(253,053)</u>	<u>6,571</u>	<u>33,910</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	1,185,849	22,637	1,208,486
Endowment funds			
The late Mrs H B Ryder's bequest	41,730	8,966	50,696
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,227,579</u>	<u>31,603</u>	<u>1,259,182</u>

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	500,280	(473,659)	(3,984)	22,637
Endowment funds				
The late Mrs H B Ryder's bequest	-	-	8,966	8,966
	<u>500,280</u>	<u>(473,659)</u>	<u>4,982</u>	<u>31,603</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Box collections	-	47
Donations	42,567	18,671
Legacies	62,637	92,503
Grants	67,818	99,028
Subscriptions	787	(793)
Prior year box collection/door to door adjustment	19,256	(24,761)
Prior year legacy adjustment	<u>(114,772)</u>	<u>-</u>
	78,293	184,695
Other trading activities		
Shop income	133,819	81,103
Investment income		
Bank interest	26	109
Dividends	<u>2,890</u>	<u>5,032</u>
	2,916	5,141
Charitable activities		
Adoption fees	<u>4,860</u>	<u>9,453</u>
Total incoming resources	219,888	280,392
EXPENDITURE		
Other trading activities		
Purchases	-	108
Wages	82,124	80,056
Pensions	1,424	2,041
Rent, rates, water, light and heat	33,415	34,129
Repairs and renewals	3,275	1,036
Telephone	2,271	2,479
Travel and motor expenses	6,929	5,865
Consumables	881	1,464
Insurances	496	1,105
Improvements to property depreciation	377	1,582
Shop equipment depreciation	<u>163</u>	<u>204</u>
	131,355	130,069
Charitable activities		
Boarding fees	27,847	56,371
Neutering	<u>16,496</u>	<u>20,708</u>
	44,343	77,079

This page does not form part of the statutory financial statements

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021	2020
	£	£
Support costs		
Finance		
Bank charges	185	83
Human resources		
Wages	26,409	26,088
Pensions	<u>588</u>	<u>720</u>
	26,997	26,808
Other		
Rent, rates, light and heat	2,133	2,178
Branch contribution	6,064	6,064
Telephone	1,286	1,300
Post, printing, stationery and advertising	223	135
Miscellaneous expenses	80	83
Travel and motor expenses	193	179
Professional fees	1,994	929
Gift aid system	2,376	2,419
Fixtures and fittings depreciation	381	449
Motor vehicles depreciation	996	1,327
Loss on sale of tangible fixed assets	<u>-</u>	<u>1,851</u>
	15,726	16,914
Governance costs		
Accountancy	<u>2,000</u>	<u>2,100</u>
Total resources expended	<u>220,606</u>	<u>253,053</u>
Net (expenditure)/income before gains and losses	(718)	27,339
Realised recognised gains and losses		
Realised gains/(losses) on programme related investments	<u>(1,589)</u>	<u>6,571</u>
Net (expenditure)/income	<u><u>(2,307)</u></u>	<u><u>33,910</u></u>

This page does not form part of the statutory financial statements

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND**

Ribchesters,
Chartered Accountants
Finchale House
Belmont Business Park
Durham
DH1 1TW

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

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FOR THE YEAR ENDED 31 DECEMBER 2020**

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RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020.

The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2015.

OBJECTIVES AND ACTIVITIES

Objectives and Public Benefits

The Branch exists to promote animal welfare and prevent cruelty to animals in the Branch area. This area covers the east side of Northumberland from Gateshead to Berwick. The objectives of the Branch are to promote the work and objects of the Society - to promote kindness and to prevent or suppress cruelty to animals by all lawful means - with particular reference to the area of the Branch in accordance with the policies of the Society.

The policies adopted to further the objectives are as formulated by the committee from time to time in accordance with RSPCA Policies and Procedures and there have been no major changes in the policies during 2020.

The Trustees have reviewed the outcomes and achievements for the year to ensure that they remain focussed on the charitable aims of the Branch, and continue to deliver benefits to the general public. We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Committee.

Charitable Activities pursued for the public benefit

The Branch supports the local Inspectors by taking in mistreated or abandoned animals, including pets whose owners suffer ill health, financial difficulties or passed away. Animals in the care of the Branch receive veterinary treatment, vaccinations, Neutering and micro chipping and are all assessed for rehoming.

The Branch also offers subsidised veterinary treatment for animals that are sick or injured to owners on low incomes. This also includes Neutering and micro chipping and is achieved through a voucher scheme. During 2020, 213 Welfare and Neutering vouchers were issued, thus benefiting those on means-tested benefits by giving financial help to obtain veterinary care.

The Branch provided volunteering opportunities for those who wish to support our work including Trusteeship, Fundraising and retail work and some animal care via fostering.

The Main activities to achieve this are the operation of an animal re-homing programme and the management of four charity shops. Our team of volunteers provides invaluable support.

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Review of the Year 2020

Animal Welfare

The Branch continued its work of re-homing and assisting pet owners on low Incomes with assistance for Neutering and some veterinary fees.

The outbreak of Covid-19, and national lockdowns brought disruption and uncertainty to the way we operate. Despite all the difficulties we have faced we were able to adapt our rehoming processes to enable us to continue to find forever homes for our animals. The intake of animals being brought into the Branch was lower than in previous years due to Covid 19 restrictions.

Rehoming

The Branch is responsible for the rehoming of animals rescued by the Inspectorate and continues to give priority to these animals. The number of animals shown below as rehomed, were all removed from harm's way by Inspectors and ACO's and signed over to the Branch, which then took ownership and responsibility of the animals.

	Rehomed		Welfare					
	2020	2019	Neutered		Microchipped		Assisted Vet Fees	
	2020	2019	2020	2019	2020	2019	2020	2019
Dogs	23	25	58	56	12	-	45	64
Cats	76	41	101	87	53	-	41	65
Other	13	-	17	13	1	-	-	4
Total	112	66	176	156	66	-	86	133

The Branch would like to thank the proprietors of the boarding kennels for the boarding and the care of the animals. Their efforts contribute greatly to the success of the rehoming operation. We have the help of a number of voluntary Home Visitors who visit prospective adopters prior to and after the adoptions of animals.

During the pandemic the Branch also provided dog and cat food to local foodbanks to assist people who were in financial difficulty at this time.

The Branch has a small team of fosterers who have enabled the branch to increase its ability to take in Inspector's animals.

Branch Shops

We continue to have shops in Alnwick, Wooler, Byker and Whitley Bay but with Covid-19 hitting very hard this year all of the shops were closed. Complying with the government guidelines for approximately 6 months of the year drastically reduced the Branches income. We continually worked hard to source alternative income as the shop's income is an essential source of funds and also all of our fundraising events had to be cancelled. Online fundraising was a great help and we will continue to pursue this source of income. The Branch is indebted to the volunteers and employees who staff our shops. Without them and the revenue they generate, the Branch could not continue to operate.

Feral Cats

The Branch continues to work in Wooler and the surrounding areas with the long running problem with feral cats. The Branch continues to work with local residents to deal with issue. During the year approximately 48 cats have been trapped, and neutered. Where possible they have been returned to site

FINANCIAL REVIEW

Investment policy and objectives

The Trustees' investment powers are governed by Branch rules, which permit the Charity's funds to be invested in any security listed on the London Stock Exchange. The Branch follows RSPCA guidelines on ethical investments. The Branch Committee's policy is to maintain income whilst preserving the real value of endowed investments.

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

FINANCIAL REVIEW

Reserves policy

The Branch has 42 months reserves in unrestricted funds. The Reserves Policy set in 2005 stated that the Branch would aim to have 24 months reserves. The purpose of such reserves is to ensure that work continue in a managed way should the income reduce significantly for any reason. To reduce the level of reserves the Branch is resuming a series of projects to benefit animals in less affluent parts of the Branch area.

Statement of Branch Committee Responsibilities

Charity law and the Royal Society for the Prevention of Cruelty to Animals rules require the Branch Committee to prepare financial statements for each financial year which show the assets and liabilities and consolidate all the activities of the whole Branch.

In preparing those financial statements we are required to:

- select suitable accounting policies and apply them consistently.
- 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 Branch will continue in business.

The Branch Committee are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Branch. They are also responsible for safeguarding the assets of the Branch and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

FUTURE PLANS

The Branch intends to continue its support for the Inspectorate by continuing to accept and rehome as many animals as possible from them. Welfare work is undertaken by the Branch whereby pet owners in receipt of certain benefits are given assistance with vet bills and the cost of neutering their pets. The Branch intends to continue the work of providing events where pet owners on low incomes will be able to have their pet microchipped, and to attend events in collaboration with other organisations as it has previously.

During 2021 the Branch will continue to operate its own Branch funded campaign to promote neutering, microchipping and promoting responsible pet ownership. During the last fifteen years the Branch has been involved in neutering feral cats in the North of the Branch area. It is intended to continue and expand these activities in co-operation with other organizations. The various events that the Branch has attended in the past will continue to be supported. Plans include recommencing the Action Days, which were so successful, and the Branch will continue to co-operate with other organisations to tackle the problem of feral cat colonies. The programme of dog behaviour and socialisation will continue to enhance the prospects of animals being rehomed.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is an unincorporated association, governed by the rules as approved by the Council of the Society, managed by a board of Trustees elected annually at the Annual General Meeting.

Organisational structure

All strategic and tactical decisions are made by the Trustees in committee. Operational decisions are made by appropriate members of staff in consultation with line management.

Risk management

During 2020 the major risks to which the charity is exposed, as identified by the Trustees, will continue to be reviewed. Branch expenditure continues to be monitored and financial controls are in place in all Branch operations. Health & Safety assessments and Fire Risk assessments have been conducted and such corrective measures as were needed have been taken.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

232240

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

Principal address

200-202 Shields Road
Byker
Newcastle Upon Tyne
Tyne and Wear
NE6 1DU

Trustees

H Ekhorelen Secretary
P Maughan Chairman
A Murphy Treasurer
A C Simpson Regional Rep
J Lockey
P Herron

Independent Examiner

David Holloway
FCA DChA
Ribchesters,
Chartered Accountants
Finchale House
Belmont Business Park
Durham
DH1 1TW

The committee is elected annually from the Branch membership at the Annual General Meeting.

Branch Personnel were as follows:

Shop Manager (part time) - Alnwick
Shop Manager (voluntary part time) - Wooler
Shop Manager - Byker
Shop Manager - Whitley Bay
Branch Administrator
Rehoming Co-ordinator
Driver (part time)
Shops Co-ordinator

Other relevant organizations are:

Bankers: Lloyds, 15 West Street, Gateshead, Tyne & Wear.
Solicitors: McKeag & Co, 1-3 Landsdowne Terrace, Gosforth, Newcastle upon Tyne.
Independent Examiners: Ribchesters Chartered Accountants, Belmont Business Park, Durham.

Approved by order of the board of trustees on 13 July 2021 and signed on its behalf by:

P Maughan - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND**

Independent examiner's report to the trustees of RSPCA Newcastle and North Northumberland

I report to the charity trustees on my examination of the accounts of RSPCA Newcastle and North Northumberland (the Trust) for the year ended 31 December 2020.

Responsibilities and basis of report

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCA DChA which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Trust 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.

David Holloway
FCA DChA
Ribchesters,
Chartered Accountants
Finchale House
Belmont Business Park
Durham
DH1 1TW

13 July 2021

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	Unrestricted fund £	Endowment funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		184,695	-	184,695	79,565
Charitable activities					
Boarding, fostering and adoption		9,453	-	9,453	4,680
Other trading activities	2	81,103	-	81,103	172,047
Investment income	3	5,141	-	5,141	5,273
Total		280,392	-	280,392	261,565
 EXPENDITURE ON					
Raising funds		130,069	-	130,069	136,587
Charitable activities					
Boarding, fostering and adoption		56,371	-	56,371	47,045
Veterinary and neutering		20,708	-	20,708	28,919
Support costs		45,905	-	45,905	48,200
Total		253,053	-	253,053	260,751
Net gains on investments		3,903	2,668	6,571	9,886
NET INCOME		31,242	2,668	33,910	10,700
 RECONCILIATION OF FUNDS					
Total funds brought forward		1,185,849	41,730	1,227,579	1,216,879
TOTAL FUNDS CARRIED FORWARD		1,217,091	44,398	1,261,489	1,227,579

The notes form part of these financial statements

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**BALANCE SHEET
31 DECEMBER 2020**

	Notes	Unrestricted fund £	Endowment funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	7	105,717	-	105,717	112,131
CURRENT ASSETS					
Stocks	8	100	-	100	100
Debtors	9	3,670	-	3,670	4,965
Investments	10	119,811	44,398	164,209	157,639
Prepayments and accrued income		170,143	-	170,143	196,627
Cash at bank and in hand		852,682	-	852,682	785,712
		<u>1,146,406</u>	<u>44,398</u>	<u>1,190,804</u>	<u>1,145,043</u>
CREDITORS					
Amounts falling due within one year	11	(35,032)	-	(35,032)	(29,595)
		<u>1,111,374</u>	<u>44,398</u>	<u>1,155,772</u>	<u>1,115,448</u>
NET CURRENT ASSETS					
		<u>1,217,091</u>	<u>44,398</u>	<u>1,261,489</u>	<u>1,227,579</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>1,217,091</u>	<u>44,398</u>	<u>1,261,489</u>	<u>1,227,579</u>
NET ASSETS					
		<u>1,217,091</u>	<u>44,398</u>	<u>1,261,489</u>	<u>1,227,579</u>
FUNDS					
	12				
Unrestricted funds				1,217,091	1,185,849
Endowment funds				44,398	41,730
				<u>1,261,489</u>	<u>1,227,579</u>
TOTAL FUNDS					
				<u>1,261,489</u>	<u>1,227,579</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13 July 2021 and were signed on its behalf by:

P Maughan - Trustee

A Murphy - Trustee

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit and accountancy fees and costs linked to the strategic management of the charity.

Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Improvements to property	- 10% on cost
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Shop equipment	- 20% on reducing balance

It is not considered necessary to depreciate the freehold properties as they are being maintained in a good state of repair.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

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

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Shop income	81,103	172,047
	<u>81,103</u>	<u>172,047</u>

3. INVESTMENT INCOME

	2020	2019
	£	£
Bank interest	109	266
Dividends	5,032	5,007
	<u>5,141</u>	<u>5,273</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2020	2019
Staff	7	6
	<u>7</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Endowment funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	79,565	-	79,565
Charitable activities			
Boarding, fostering and adoption	4,680	-	4,680
Other trading activities	172,047	-	172,047
Investment income	5,273	-	5,273
	<u>261,565</u>	<u>-</u>	<u>261,565</u>
Total	261,565	-	261,565
EXPENDITURE ON			
Raising funds	136,587	-	136,587

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Endowment funds £	Total funds £
Charitable activities			
Boarding, fostering and adoption	47,045	-	47,045
Veterinary and neutering	28,919	-	28,919
Support costs	48,200	-	48,200
Total	<u>260,751</u>	<u>-</u>	<u>260,751</u>
Net gains on investments	3,556	6,330	9,886
NET INCOME	<u>4,370</u>	<u>6,330</u>	<u>10,700</u>

RECONCILIATION OF FUNDS

Total funds brought forward	1,181,479	35,400	1,216,879
TOTAL FUNDS CARRIED FORWARD	<u>1,185,849</u>	<u>41,730</u>	<u>1,227,579</u>

7. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £
COST			
At 1 January 2020	98,000	35,051	19,058
Disposals	-	-	(5,300)
At 31 December 2020	<u>98,000</u>	<u>35,051</u>	<u>13,758</u>
DEPRECIATION			
At 1 January 2020	-	33,092	13,216
Charge for year	-	1,582	449
Eliminated on disposal	-	-	(2,449)
At 31 December 2020	<u>-</u>	<u>34,674</u>	<u>11,216</u>
NET BOOK VALUE			
At 31 December 2020	<u>98,000</u>	<u>377</u>	<u>2,542</u>
At 31 December 2019	<u>98,000</u>	<u>1,959</u>	<u>5,842</u>

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

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

7. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Shop equipment £	Totals £
COST			
At 1 January 2020	8,300	3,990	164,399
Disposals	-	-	(5,300)
	<hr/>	<hr/>	<hr/>
At 31 December 2020	8,300	3,990	159,099
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 January 2020	2,990	2,970	52,268
Charge for year	1,328	204	3,563
Eliminated on disposal	-	-	(2,449)
	<hr/>	<hr/>	<hr/>
At 31 December 2020	4,318	3,174	53,382
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 December 2020	3,982	816	105,717
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 December 2019	5,310	1,020	112,131
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

8. STOCKS

	2020 £	2019 £
Stock of miscellaneous goods	100	100
	<hr/>	<hr/>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
VAT	3,670	4,965
	<hr/>	<hr/>

10. CURRENT ASSET INVESTMENTS

	2020 £	2019 £
Listed investments	164,209	157,639
	<hr/> <hr/>	<hr/> <hr/>

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	5,231	6,778
Taxation and social security	3,295	2,375
Other creditors	26,506	20,442
	<u>35,032</u>	<u>29,595</u>

12. MOVEMENT IN FUNDS

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
Unrestricted funds			
General fund	1,185,849	31,242	1,217,091
Endowment funds			
The late Mrs H B Ryder's bequest	41,730	2,668	44,398
TOTAL FUNDS	<u>1,227,579</u>	<u>33,910</u>	<u>1,261,489</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	280,392	(253,053)	3,903	31,242
Endowment funds				
The late Mrs H B Ryder's bequest	-	-	2,668	2,668
TOTAL FUNDS	<u>280,392</u>	<u>(253,053)</u>	<u>6,571</u>	<u>33,910</u>

Comparatives for movement in funds

	At 1.1.19	Net movement in funds	At 31.12.19
	£	£	£
Unrestricted funds			
General fund	1,181,479	4,370	1,185,849
Endowment funds			
The late Mrs H B Ryder's bequest	35,400	6,330	41,730
TOTAL FUNDS	<u>1,216,879</u>	<u>10,700</u>	<u>1,227,579</u>

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

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

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	261,565	(260,751)	3,556	4,370
Endowment funds				
The late Mrs H B Ryder's bequest	-	-	6,330	6,330
TOTAL FUNDS	<u>261,565</u>	<u>(260,751)</u>	<u>9,886</u>	<u>10,700</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	1,181,479	35,612	1,217,091
Endowment funds			
The late Mrs H B Ryder's bequest	35,400	8,998	44,398
TOTAL FUNDS	<u>1,216,879</u>	<u>44,610</u>	<u>1,261,489</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	541,957	(513,804)	7,459	35,612
Endowment funds				
The late Mrs H B Ryder's bequest	-	-	8,998	8,998
TOTAL FUNDS	<u>541,957</u>	<u>(513,804)</u>	<u>16,457</u>	<u>44,610</u>

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

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

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Box collections	50	26,808
Donations	18,668	12,266
Legacies	92,503	40,374
Grants	99,028	-
Subscriptions	(793)	117
Box collections 2018 correction	(24,761)	-
	<hr/>	<hr/>
	184,695	79,565
Other trading activities		
Shop income	81,103	172,047
Investment income		
Bank interest	109	266
Dividends	5,032	5,007
	<hr/>	<hr/>
	5,141	5,273
Charitable activities		
Adoption fees	9,453	4,680
	<hr/>	<hr/>
Total incoming resources	280,392	261,565
 EXPENDITURE		
Other trading activities		
Purchases	108	1,306
Wages	80,056	80,038
Pensions	2,041	1,948
Rent, rates, water, light and heat	34,129	37,070
Trawling	-	108
Repairs and renewals	1,036	1,173
Telephone	2,479	2,255
Travel and motor expenses	5,865	8,234
Consumables	1,464	487
Insurances	1,105	2,212
Improvements to property depreciation	1,582	1,600
Shop equipment depreciation	204	156
	<hr/>	<hr/>
	130,069	136,587
Charitable activities		
Boarding fees	56,371	47,045
Neutering	20,708	32,582
	<hr/>	<hr/>
	77,079	79,627

This page does not form part of the statutory financial statements

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	2020 £	2019 £
Support costs		
Finance		
Bank charges	83	85
Human resources		
Wages	26,088	24,438
Pensions	720	698
	<hr/>	<hr/>
	26,808	25,136
Other		
Rent, rates, light and heat	2,178	2,375
Branch contribution	6,064	5,500
Telephone	1,300	1,539
Post, printing, stationery and advertising	135	468
Miscellaneous expenses	83	88
Travel and motor expenses	179	1,550
Professional fees	929	400
Gift aid system	2,419	2,612
Fixtures and fittings depreciation	449	1,031
Motor vehicles depreciation	1,327	1,770
Loss on sale of tangible fixed assets	1,851	-
	<hr/>	<hr/>
	16,914	17,333
Governance costs		
AGM and meeting expenses	-	158
Accountancy	2,100	1,825
	<hr/>	<hr/>
	2,100	1,983
	<hr/>	<hr/>
Total resources expended	253,053	260,751
	<hr/>	<hr/>
Net income before gains and losses	27,339	814
Realised recognised gains and losses		
Realised gains/(losses) on programme related investments	6,571	9,886
	<hr/>	<hr/>
Net income	<u>33,910</u>	<u>10,700</u>

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