

**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					
			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 Ekhoelen 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		<u>280,392</u>	<u>-</u>	<u>280,392</u>	<u>261,565</u>
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		<u>253,053</u>	<u>-</u>	<u>253,053</u>	<u>260,751</u>
Net gains on investments		<u>3,903</u>	<u>2,668</u>	<u>6,571</u>	<u>9,886</u>
NET INCOME		<u>31,242</u>	<u>2,668</u>	<u>33,910</u>	<u>10,700</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,185,849</u>	<u>41,730</u>	<u>1,227,579</u>	<u>1,216,879</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1,217,091</u></u>	<u><u>44,398</u></u>	<u><u>1,261,489</u></u>	<u><u>1,227,579</u></u>

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)
NET CURRENT ASSETS		<u>1,111,374</u>	<u>44,398</u>	<u>1,155,772</u>	<u>1,115,448</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
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

The notes form part of these financial statements

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
	7	6
Staff	<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	260,751	-	260,751
Net gains on investments	3,556	6,330	9,886
NET INCOME	4,370	6,330	10,700

RECONCILIATION OF FUNDS

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

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	98,000	35,051	13,758
DEPRECIATION			
At 1 January 2020	-	33,092	13,216
Charge for year	-	1,582	449
Eliminated on disposal	-	-	(2,449)
At 31 December 2020	-	34,674	11,216
NET BOOK VALUE			
At 31 December 2020	98,000	377	2,542
At 31 December 2019	98,000	1,959	5,842

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/>
At 31 December 2019	5,310	1,020	112,131
	<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/>

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/> 184,695	<hr/> 79,565
Other trading activities		
Shop income	81,103	172,047
Investment income		
Bank interest	109	266
Dividends	5,032	5,007
	<hr/> 5,141	<hr/> 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/> 130,069	<hr/> 136,587
Charitable activities		
Boarding fees	56,371	47,045
Neutering	20,708	32,582
	<hr/> 77,079	<hr/> 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/> 26,808	<hr/> 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/> 16,914	<hr/> 17,333
Governance costs		
AGM and meeting expenses	-	158
Accountancy	2,100	1,825
	<hr/> 2,100	<hr/> 1,983
Total resources expended	<hr/> 253,053	<hr/> 260,751
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
Net income	<hr/> <hr/> 33,910	<hr/> <hr/> 10,700

This page does not form part of the statutory financial statements