

**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

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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 Ekhoelen 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.

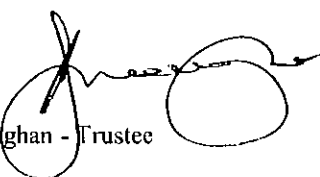
Branch Personnel were as follows:

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		<u>44,908</u>	<u>-</u>	<u>44,908</u>	<u>45,905</u>
Total		220,606	-	220,606	253,053
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>

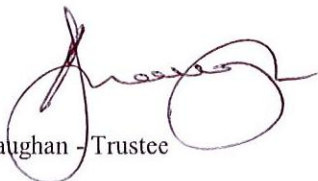
The notes form part of these financial statements

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>-</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)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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
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
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
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
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TOTAL FUNDS	<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>

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