

**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

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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 Alnwick, 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 Ekhoelen 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.

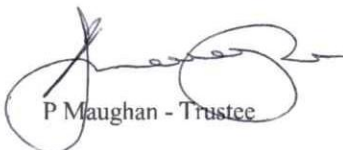
Branch Personnel were as follows:

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		1,208,486	50,696	1,259,182	1,261,489
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>

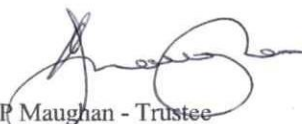
The notes form part of these financial statements

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
		1,344,166	44,801	1,388,967	1,172,223
CREDITORS					
Amounts falling due within one year	12	(10,907)	-	(10,907)	(16,842)
NET CURRENT ASSETS		1,333,259	44,801	1,378,060	1,155,381
TOTAL ASSETS LESS CURRENT LIABILITIES		1,435,843	44,801	1,480,644	1,259,182
NET ASSETS		1,435,843	44,801	1,480,644	1,259,182
FUNDS	13				
Unrestricted funds				1,435,843	1,208,486
Endowment funds				44,801	50,696
TOTAL FUNDS				1,480,644	1,259,182

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

The notes form part of these financial statements

**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
	2,618	2,916

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
	7	7

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	219,888	-	219,888
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	1,208,486	50,696	1,259,182

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	98,000	35,051	13,758
DEPRECIATION			
At 1 January 2022	-	35,051	11,597
Charge for year	-	-	324
Eliminated on disposal	-	-	-
At 31 December 2022	-	35,051	11,921
NET BOOK VALUE			
At 31 December 2022	98,000	-	1,837
At 31 December 2021	98,000	-	2,161

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)
	<hr/>	<hr/>	<hr/>
At 31 December 2022	8,300	3,802	158,911
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 January 2022	5,313	3,337	55,298
Charge for year	747	127	1,198
Eliminated on disposal	-	(169)	(169)
	<hr/>	<hr/>	<hr/>
At 31 December 2022	6,060	3,295	56,327
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 December 2022	2,240	507	102,584
	<hr/>	<hr/>	<hr/>
At 31 December 2021	2,987	653	103,801
	<hr/>	<hr/>	<hr/>

9. STOCKS

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

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

11. CURRENT ASSET INVESTMENTS

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

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>50,696</u>	<u>(5,895)</u>	<u>-</u>	<u>44,801</u>
TOTAL FUNDS	<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>(13,954)</u>	<u>227,357</u>
TOTAL FUNDS	<u>494,037</u>	<u>(252,726)</u>	<u>(13,954)</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>
TOTAL FUNDS	<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)
	<hr/>	<hr/>
	318,243	78,293
Other trading activities		
Shop income	173,176	133,819
Investment income		
Bank interest	148	26
Dividends	2,470	2,890
	<hr/>	<hr/>
	2,618	2,916
Charitable activities		
Adoption fees	-	4,860
	<hr/>	<hr/>
Total incoming resources	494,037	219,888
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
	<hr/>	<hr/>
	160,551	131,355
Charitable activities		
Boarding fees	13,060	27,847
Neutering	29,978	16,496
	<hr/>	<hr/>
	43,038	44,343
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>

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