

**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**

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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 Ekshorelen 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

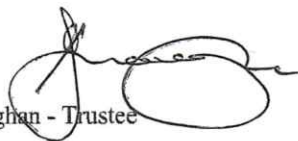
Other relevant organizations are:

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 horizontal line.

**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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
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
<b>Total</b>		<u>381,806</u>	<u>-</u>	<u>381,806</u>	<u>494,037</u>
<b>EXPENDITURE ON</b>					
Raising funds		144,287	-	144,287	160,551
<b>Charitable activities</b>					
Boarding, fostering and adoption		40,689	-	40,689	13,570
Veterinary and neutering		-	-	-	29,468
Support costs		59,573	-	59,573	49,137
<b>Total</b>		<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>
<b>NET INCOME</b>		<u>142,363</u>	<u>4,117</u>	<u>146,480</u>	<u>221,462</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		1,435,843	44,801	1,480,644	1,259,182
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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

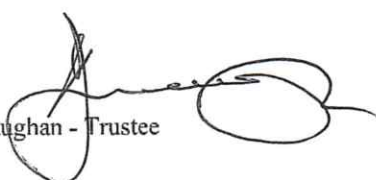


# RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

## BALANCE SHEET 31 DECEMBER 2023

	Notes	Unrestricted funds £	Endowment funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	109,220	-	109,220	102,584
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	12	(25,232)	-	(25,232)	(10,907)
<b>NET CURRENT ASSETS</b>		<u>1,468,986</u>	<u>48,918</u>	<u>1,517,904</u>	<u>1,378,060</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,578,206</u>	<u>48,918</u>	<u>1,627,124</u>	<u>1,480,644</u>
<b>NET ASSETS</b>		<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>
<b>FUNDS</b>	13				
Unrestricted funds				1,578,206	1,435,843
Endowment funds				48,918	44,801
<b>TOTAL FUNDS</b>				<u><u>1,627,124</u></u>	<u><u>1,480,644</u></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

The notes form part of these financial statements

**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	<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
	7	7
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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
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>
<b>Total</b>	<u>494,037</u>	<u>-</u>	<u>494,037</u>
<b>EXPENDITURE ON</b>			
Raising funds	160,551	-	160,551
<b>Charitable activities</b>			
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>
<b>Total</b>	<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)
<b>NET INCOME/(EXPENDITURE)</b>	227,357	(5,895)	221,462
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	1,208,486	50,696	1,259,182
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>COST</b>			
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>
<b>DEPRECIATION</b>			
At 1 January 2023	-	35,051	11,921
Charge for year	-	-	1,192
At 31 December 2023	<u>-</u>	<u>35,051</u>	<u>13,113</u>
<b>NET BOOK VALUE</b>			
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 £
<b>COST</b>			
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>
<b>DEPRECIATION</b>			
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>
<b>NET BOOK VALUE</b>			
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	15,418	7,450
	<u>25,232</u>	<u>10,907</u>

**13. MOVEMENT IN FUNDS**

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
<b>Unrestricted funds</b>			
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>
<b>Endowment funds</b>			
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>
<b>TOTAL FUNDS</b>	<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
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	381,806	(244,549)	5,106	142,363
<b>Endowment funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
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>
<b>Endowment funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	494,037	(252,726)	(13,954)	227,357
<b>Endowment funds</b>				
The late Mrs H B Ryder's bequest	-	-	(5,895)	(5,895)
	<u>-</u>	<u>-</u>	<u>(5,895)</u>	<u>(5,895)</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
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>
<b>Endowment funds</b>				
The late Mrs H B Ryder's bequest	50,696	(1,778)	-	48,918
	<u>50,696</u>	<u>(1,778)</u>	<u>-</u>	<u>48,918</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	875,843	(497,275)	(8,848)	369,720
<b>Endowment funds</b>				
The late Mrs H B Ryder's bequest	-	-	(1,778)	(1,778)
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	31,687	51,301
Legacies	161,961	255,632
Grants	-	10,974
Subscriptions	460	336
	<hr/>	<hr/>
	194,108	318,243
<b>Other trading activities</b>		
Shop income	183,667	173,176
<b>Investment income</b>		
Bank interest	556	148
Dividends	3,475	2,470
	<hr/>	<hr/>
	4,031	2,618
<b>Total incoming resources</b>	<hr/>	<hr/>
	381,806	494,037
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
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
<b>Charitable activities</b>		
Boarding fees	7,442	13,060
Neutering	32,944	29,978
	<hr/>	<hr/>
	40,386	43,038
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	1,448	1,057
<b>Human resources</b>		
Wages	28,773	27,975
Carried forward	28,773	27,975

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**RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND**

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

	2023 £	2022 £
<b>Human resources</b>		
Brought forward	28,773	27,975
Pensions	656	580
	<u>29,429</u>	<u>28,555</u>
 <b>Other</b>		
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
	<u>28,999</u>	<u>19,525</u>
 Total resources expended	<u>244,549</u>	<u>252,726</u>
 Net income before gains and losses	137,257	241,311
 <b>Realised recognised gains and losses</b>		
Realised gains/(losses) on programme related investments	9,223	(19,849)
 Net income	<u><u>146,480</u></u>	<u><u>221,462</u></u>

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