

# ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS NORTHUMBERLAND WEST BRANCH

England & Wales · Charity number 232241

## Details

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**Other names** RSPCA NORTHUMBERLAND WEST BRANCH

**Status** Registered

**Legal form** Other

**Registered** 1963-12-19

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** R S P C A  
4 Newmans Way  
Battle Hill  
Hexham  
NE46 1BB

**Phone** 07872 041733

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**Website** [rspca-northumberlandwest.org.uk](http://rspca-northumberlandwest.org.uk)

## Activities

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**Objects:** THE OBJECTS OF THE BRANCH ARE TO PROMOTE THE WORK AND OBJECTS OF THE SOCIETY [ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (219099)], WITH PARTICULAR REFERENCE TO THE AREA OF THE BRANCH, IN ACCORDANCE WITH THE POLICIES OF THE SOCIETY.

**Activities:** Welfare of local animals.

## Classification

- **How:** Makes Grants To Individuals, Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Animals
- **Who:** Other Defined Groups

## Geography

- **Area of benefit:** WEST NORTHUMBERLAND.
- Northumberland

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£393,514	£390,376	-	-
2023-12-31	£388,198	£308,288	-	-
2022-12-31	£305,710	£297,941	-	-
2021-12-31	£276,247	£270,106	-	-
2020-12-31	£231,347	£253,639	-	-

## Trustees

Name	Role	Appointed
Caroline Frances Imrie		2021-12-01
JAN ORMISTON		
RICHARD CHARLES MOULES		2021-10-21
SUSAN HOGARTH		
VICKY WAKELAM		

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# Accounts

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**Charity registration number 232241**

**RSPCA NORTHUMBERLAND WEST BRANCH**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**RSPCA NORTHUMBERLAND WEST BRANCH**

**LEGAL AND ADMINISTRATIVE INFORMATION**

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**Trustees** J Ormiston - Chairman  
S Hogarth  
A Wakelam  
S Watkins  
R Moules  
D H Brown  
C Imrie  
D H Brown  
E M Meiborg (Appointed 20 June 2024)

**Charity number** 232241

**Principal address** 4 Newman Row  
Battle Hill  
Hexham  
Northumberland  
NE46 1BB

**Independent examiner** Anthony Dunn  
TC Group  
15 Bankside  
The Watermark  
Gateshead  
NE11 9SY

**Investment advisors** St James's Place Wealth Management  
One Trinity Gardens  
Broad Chare  
Newcastle upon Tyne  
NE1 2HF

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**RSPCA NORTHUMBERLAND WEST BRANCH**

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## RSPCA NORTHUMBERLAND WEST BRANCH

### TRUSTEES' REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "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**

The objects of the branch are to promote the work and objects of the National Society of the RSPCA

– to promote kindness or to 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 aim is to find suitable new homes for as many animals as possible, and to provide proper care for those who have been mistreated or abandoned.

The Trustees have reviewed the outcomes and achievements of the Branch's objectives and activities for the year to ensure they remain focussed on the charity's aims and continue to deliver benefits to the public. The Trustees have complied with the duty under the Charities Act 1993 to have due regard to public benefit guidance published by the Charity Commission which can be illustrated as follows:

- The Branch supports the local Inspectors by taking in, free of charge, mistreated or abandoned animals including pets whose owners suffer ill health or financial difficulties or pass away.
- The Branch provides education, information and advice, benefiting the public by promoting compassionate human sentiments towards animals.
- The Branch provides subsidised veterinary treatment for animals which are sick or injured and belong to local people on low incomes. This is achieved through a voucher scheme.
- The Branch offers subsidised neutering and micro-chipping of companion animals for owners on low incomes. This helps to control dog and cat populations and promotes responsible pet ownership. Animals in the care of the Branch receive veterinary treatment, vaccination, neutering, and micro-chipping and are assessed for rehoming.
- Free animal care advice is offered to pet owners, and talks are given by invitation to local groups about caring for pets. These activities benefit the public through the promotion of responsible pet ownership.
- RSPCA Northumberland West Branch provides volunteering opportunities for those who wish to support our work including trusteeship, homechecking, fundraising and retail work and some animal care via fostering. This benefits local people, by providing the possibility of doing work which is compassionate and rewarding.

The main activities to achieve this are the operation of an animal re-homing programme and the management and oversight of three charity shops. Our army of volunteers provides invaluable support. We estimate that our volunteers contributed some 4,600 hours of their free time during 2023.

**RSPCA NORTHUMBERLAND WEST BRANCH**

**TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**Achievements and performance**

We are delighted to report that animal rehoming was steady throughout 2024 and we beat 2023s figures by one! We employ a rehoming officer 3 days a week who has been with us for many years and consequently has a wealth of experience which is vital when finding the best home for our rescues.

**2024 Re-Homing figures:**

Dogs	Cats	Rabbits	Miscellaneous
60	104	40	40

**Total: 244**

**2023 Re-Homing Figures:**

Dogs	Cats	Rabbits	Miscellaneous
48	104	45	46

**Total: 243**

Again the majority of the animals were inspector generated. Those that weren't would probably have come to us regardless via the inspectors had we not acted quickly and stepped in first. Examples of such circumstances are often when someone had died.

The majority of the animals required some form of veterinary treatment. We have seen an increase in those needing dental treatment. Skin problems continue to be high as well.

We have taken in a number of cats from multi cat households many with kittens. Kittens have proved very easy to rehome often with more enquiries than we have kittens available. Often the cats are pregnant when they come to us. Older cats especially black or black and white prove the most difficult to rehome.

We have also seen an increase in people applying for vouchers for veterinary assistance and neutering of their animals. Due to our own rising veterinary costs, we have only been able to offer vouchers for between £30 and £50 unless it is exceptional circumstances.

## **RSPCA NORTHUMBERLAND WEST BRANCH**

### **TRUSTEES' REPORT (CONTINUED)**

#### ***FOR THE YEAR ENDED 31 DECEMBER 2024***

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An example of our vet costs is a dog called Polo who came to us with an untreated broken leg that had been left to heal naturally. Polo required specialist surgery and physiotherapy on his leg at a cost of over £3500. A fund raising campaign was started and one of our supporters Bernadette embarked on a coast-to-coast walk raising the fantastic sum of £1328.75 including gift aid. Our 3 shops also organised some fund-raising events. Happily, Polo is now well settled into his forever home.

Sadly some dogs are more difficult to home than others and despite our best efforts continue to be overlooked. Gina is one such dog who we now have had in our care for a year. We continue to promote Gina at every opportunity for example her picture was at the top of our tree of hope featuring all the animals looking for a home at Christmas in our Hexham shop window.

Re homing continues to be steady so far this year but for the first time we have seen a drop in the number of rabbits coming into our care.

As a Branch we have faced falling revenues in two of our shops which is extremely worrying as the shops are our main source of income. At Hexham shop the road "improvements" which commenced in 2023 continued until May of 2024 and there were days when our footfall was extremely low as there was very little passing trade. This had the knock on effect of fewer donations as the road outside the shop was often filled with the vans associated with the ongoing works and so donors would go elsewhere with their donations. In addition another National Charity opened a shop in Hexham which brought the total number of charity shops in Hexham to twelve.

Our costs have also risen considerably with wages up 10% year on year and an unexpected substantial contribution required by the landlord (equivalent to an extra 35% on top of our annual rent) for repairs in our parade of shops. There was also long term sick leave which added to our wage bill. Eventually in November there were no employed members of staff working in the Hexham shop and it was run and staffed by one Trustee with the support of the loyal team of volunteers and a few hours from another Trustee. It was decided that this situation would continue until after the New Year when we would advertise for a full-time member of staff to lead the shop.

In Prudhoe the new shopping development away from the High Street continued to attract many shoppers and in common with many other businesses near us our takings declined.

Our premises was sold and a rent increase was implemented by the new landlord. Again there has been a lot of long term sick leave and this resulted in a member of staff moving from our Hexham shop to Prudhoe.

We have lost business due to the shop being without electricity as the electricity meter needing replacing and have had to pay for repairs to the roof.

We have relied on Ebay to generate income over the last few years but this too has fallen and despite trying to concentrate on more expensive items this did not see the rise anticipated.

Fortunately our shop in Rothbury did not face similar woes and has continued to thrive. Takings have risen and, as the only charity shop in the village, it remains popular with both locals and visitors.

In June they dedicated one of their windows to the RSPCA 200<sup>th</sup> Anniversary.

And to support the Music Festival in Rothbury they saved and stored LPs and other related music items to sell over the weekend.

## **RSPCA NORTHUMBERLAND WEST BRANCH**

### **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 DECEMBER 2024***

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In April we had the offer of a free Retail review which was undertaken in October and the results presented to the Trustees in early November. Data from all three shops was analysed, with turnover, times of sales and category of sales all being examined. This report was greatly appreciated and plans were set in motion to implement those recommendations with relatively short lead times. As a result we have purchased footfall counters for each shop, rearranged stock in a more favourable way in our Hexham shop for customers, bought RSPCA logo uniform items for all paid staff, are now looking into RSPCA specific lanyard badges for all volunteers. We have also purchased a music licence this year for Rothbury shop so they can play music for customers. In addition we are now selling additional new lines of low cost stock (not donated) to improve the appeal of the shops with more customers and give additional profit opportunities, for example plants in Hexham and Prudhoe and dog waste bags for dog walkers/owners in Rothbury.

We are also looking for assistance with potential repairs for our Rothbury shop by registering interest with Northumberland Council regarding the Borderlands project awarding grants to improve rural areas and enhance employment prospects via local businesses.

We cannot leave 2024 without mentioning our ex-Chair Vicky who was unexpectedly taken ill in the early part of the year. She is now on the road to recovery and we wish her well.

We were pleased to welcome back Pauline as a volunteer who retired as shop manager at Hexham just after COVID.

And finally a new Trustee, Elke, joined us in June of 2024. She has volunteered at Rothbury shop and helped run the shop for a short time when we were between managers. We look forward to working with her.

## **RSPCA NORTHUMBERLAND WEST BRANCH**

### **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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#### **Financial review**

The Branch continues to be administered on a voluntary basis. We do not employ a Branch Manager and our only paid staff work in the shops or as the Rehoming Officer.

Our three shops in Hexham, Prudhoe and Rothbury provide the Branch with a regular income so that we can carry out our work and their success is absolutely vital to our sustainability. As outlined above however the Branch has faced challenges.

Our shop in Rothbury has continued to go from strength to strength. Profit at the shop increased from £76,130 in 2023 to £91,893 in 2024 and turnover is up year on year by nearly approximately 15%. Costs increased by 8% as would be expected with electricity and wages in particular showing large increases.

Profit at Hexham in 2024 was extremely disappointing. Turnover for the year was down nearly £20k and the effect of the road works meant the shop was already £12,000 down on the previous year after the first six month of the year. Costs rose year on year by 16% a combination of wages, electricity and the sum requested by the landlord for improvements.

Prudhoe shop has again had a difficult year. Staffing has also been a concern at Prudhoe shop as there has been a lot of long term sick leave. Prudhoe shop made a small profit of £1,000 however it should be noted that we continue to receive many good donations some of which have been sent to our other shops to help with shortages. The staff at Prudhoe remain conscientious and keen to see the shop succeed. They hold coffee mornings at the local church hall at least twice a year as well as regular raffles.

Overall however the Branch has shown a surplus on its activities in the shops this year. It is down from 2023 but still higher than any other year in the branch's history.

We were fortunate to receive legacies which are gratefully received and enable us to continue our work. We do our very best for every animal that comes into our care ensuring that any health problems are dealt with and that the best home is found for them.

Our total spend on accommodation for our animals awaiting rehoming was £122,446 up from £79,076 in 2023. And vet costs rose from £33,758 to £51,380. The National Society introduce the Care Contribution fund for all branches which is grant for every animal that comes into our care and this has enabled us to increase our rehoming costs to such an extent.

Overall we feel that our financial situation has improved in 2024 which is due to improvement in takings at Rothbury shop, the legacies we received, the rise in the value of our investments and the support from the Care Contribution fund.

The number of hours worked by volunteers is 4600

Risk management The RSPCA Northumberland West Branch performs a wide range of activities, all of which give rise to some level of risk. It is fully committed to regularly identifying and assessing these risks and taking appropriate action to prevent or minimise their impact on service delivery. In this way the Branch will better achieve its corporate objectives and enhance the value of the services it provides.

## **RSPCA NORTHUMBERLAND WEST BRANCH**

### **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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By definition risk management is:-

'The identification, analysis and control, primarily economic, of those risks which can impact on the society's ability to deliver its priorities and objectives'.

The objectives of the Branch's risk management strategy are to:

- embed risk management into the culture and operations of the Branch.
- adopt a systematic approach to risk management as an integral element of service planning and performance management.
- manage risk in accordance with best practice.
- anticipate and respond to changing social, environmental and legislative requirements.
- make sure that sections have clear accountability for both the ownership and cost of risk and the tools to effectively reduce it.

These objectives will be achieved by:

- establishing clear roles and responsibilities and reporting lines for risk management within the Society.
- incorporating risk management in the Society's decision-making, business planning and performance management processes.
- monitoring risk management and internal control arrangements on a regular basis.
- reinforcing the importance of effective risk management through training and providing opportunities for shared learning.
- providing suitable insurance or other arrangements to manage the impact of unavoidable risks.

#### **Plans for the future**

Plans for the Future

To encourage new volunteers to join the Branch.

To recruit more Trustees.

To increase turnover at Prudhoe and Hexham and to support the Rothbury shop so they maintain their success

To man our Branch line seven days a week.

To continue to assist the Inspectors

**RSPCA NORTHUMBERLAND WEST BRANCH**

**TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**Structure, governance and management**

The charity is an unincorporated charitable association and a branch of (and thus dependent upon) the Royal Society for the prevention of Cruelty to Animals. The society was incorporated by the RSPCA Animals Act 1932. The branch is subject to the Society's rules, policies and guidance and to the branch rules.

The trustees who served during the year and up to the date of signature of the financial statements were:

J Ormiston - Chairman

S Hogarth

A Wakelam

S Watkins

R Moules

D H Brown

C Imrie

D H Brown

E M Meiborg

(Appointed 20 June 2024)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The charity appoints locally elected trustees recruited from the branch membership. Northumberland West Branch welcomes all applications to join the committee and looks for people from all backgrounds. A wide diversity creates interesting debate and new ideas. An induction and training programme is available to all potential and existing trustees.

The board of trustees meet once a month. The day to day operations of the charity, together with all staff and volunteers, are managed by the Trustees, with the re-homing office co-ordinating the re-homing activities and a shop manager in each of the three shops.

The trustees' report was approved by the Board of Trustees.

.....  
**J Ormiston - Chairman**  
Trustee  
Dated: .....

## **RSPCA NORTHUMBERLAND WEST BRANCH**

### **INDEPENDENT EXAMINER'S REPORT**

#### **TO THE TRUSTEES OF RSPCA NORTHUMBERLAND WEST BRANCH**

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I report on the financial statements of the charity for the year ended 31 December 2024, which are set out on pages 10 to 24.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination being a qualified member of .

It is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Anthony Dunn  
TC Group

15 Bankside

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**RSPCA NORTHUMBERLAND WEST BRANCH**

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)**

**TO THE TRUSTEES OF RSPCA NORTHUMBERLAND WEST BRANCH**

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The Watermark

Gateshead

Tyne and Wear

NE11 9SY

Dated: .....

**RSPCA NORTHUMBERLAND WEST BRANCH**

**STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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	<b>Notes</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
<b>Income from:</b>			
Donations and legacies	<b>3</b>	133,660	123,502
Charitable activities	<b>4</b>	5,274	5,846
Shop income	<b>5</b>	253,622	258,111
Investment income	<b>6</b>	806	587
Other income	<b>7</b>	152	152
		<hr/>	<hr/>
<b>Total income and endowments</b>		393,514	388,198
		<hr/>	<hr/>
<b>Expenditure on:</b>			
Shop expenses and fundraising costs	<b>8</b>	167,750	153,596
		<hr/>	<hr/>
Boarding, rehoming and care of animals	<b>9</b>	222,626	154,692
		<hr/>	<hr/>
<b>Total resources expended</b>		390,376	308,288
		<hr/>	<hr/>
Net gains on investments		15,312	23,754
		<hr/>	<hr/>
<b>Net movement in funds</b>		18,450	103,664
		<hr/>	<hr/>
Fund balances at 1 January 2024		449,685	346,021
		<hr/>	<hr/>
<b>Fund balances at 31 December 2024</b>		468,135	449,685
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

RSPCA NORTHUMBERLAND WEST BRANCH

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	15		3,525		4,422
Investments	16		287,448		272,136
			<u>290,973</u>		<u>276,558</u>
<b>Current assets</b>					
Stocks	17	755		755	
Debtors	18	12,395		39,290	
Cash at bank and in hand		207,595		154,817	
		<u>220,745</u>		<u>194,862</u>	
<b>Creditors: amounts falling due within one year</b>	19	<u>(43,583)</u>		<u>(21,735)</u>	
Net current assets			177,162		173,127
<b>Total assets less current liabilities</b>			<u>468,135</u>		<u>449,685</u>
<b>Income funds</b>					
Unrestricted funds			468,135		449,685
			<u>468,135</u>		<u>449,685</u>

The accounts were approved by the Trustees on .....

.....  
 J Ormiston - Chairman  
 Trustee

.....  
 S Hogarth  
 Trustee

**1 Accounting policies**

**Charity information**

The charity is an unincorporated charitable association and a branch of (and thus dependent upon) the Royal Society for the prevention of Cruelty to Animals. The society was incorporated by the RSPCA Animals Act 1932. The branch is subject to the Society's rules, policies and guidance and to the branch rules.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the accounts.

**1.4 Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected.

**1 Accounting policies**

**(Continued)**

**1.5 Resources expended**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

These are included in the statement of financial activities on an accruals basis, inclusive of any irrecoverable VAT.

Most expenditure is directly attributable to specific activities and has been included in those costs categories. Where costs cannot be directly attributable to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Costs of generating funds, comprises of all costs which are directly attributable to fundraising activities and the shop trading.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature to support them.

Corporate governance costs includes those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fee, costs linked to the strategic management of the charity and a proportion of the support 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. All other support costs, including irrecoverable VAT, are allocated equally between the activities of the charity, including governance costs.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

All assets costing £100 or more are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Office equipment	20% reducing balance
Fixtures & fittings	20% reducing balance
Motor vehicles	25% reducing balance

**1 Accounting policies**

**(Continued)**

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ (expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

**1.8 Stocks**

Stocks are stated at the lower of cost and net realisable value. Stock consists entirely of purchased goods for resale. Stocks of donated goods carry no value in the accounts.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

**1.9 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1 Accounting policies**

**(Continued)**

**1.10 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**1.11 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.12 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

RSPCA NORTHUMBERLAND WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3 Income from donations and legacies**

	<b>Unrestricted funds 2024 £</b>	<b>Unrestricted funds 2023 £</b>
Donations and gifts	51,721	80,302
Legacies receivable	7,067	40,000
Grants received	74,872	3,200
	<u>133,660</u>	<u>123,502</u>

**4 Charitable activities**

	<b>2024 £</b>	<b>2023 £</b>
Income from fundraising	5,274	5,846
	<u>5,274</u>	<u>5,846</u>

**5 Other trading activities**

	<b>2024 £</b>	<b>2023 £</b>
Shop income	253,622	258,111
	<u>253,622</u>	<u>258,111</u>

RSPCA NORTHUMBERLAND WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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6 Investments

	2024	2023
	£	£
Interest receivable	806	587
	<u>806</u>	<u>587</u>

RSPCA NORTHUMBERLAND WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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**7 Other income**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other income	152	152

**8 Costs of generating funds**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<u>Shop expenses</u>		
Shop trading costs	64,276	58,304
Staff costs	89,734	87,118
Depreciation and impairment	208	228
Support costs	5,317	4,385
Total shop expenses	159,535	150,035
<u>Other fundraising costs</u>		
Fundraising costs	8,215	3,561
	167,750	153,596

RSPCA NORTHUMBERLAND WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

9 Charitable activities

	Boarding, rehoming and care of animals 2024 £	Support costs 2024 £	Total 2024 £	Boarding, rehoming and care of animals 2023 £	Support costs 2023 £	Total 2023 £
Staff costs	18,895	-	18,895	15,481	-	15,481
Depreciation and impairment	838	-	838	1,118	-	1,118
Activities undertaken directly	184,642	5,318	189,960	120,595	4,385	124,980
	<u>204,375</u>	<u>5,318</u>	<u>209,693</u>	<u>137,194</u>	<u>4,385</u>	<u>141,579</u>
Share of governance costs (see note 10)	12,933	-	12,933	13,113	-	13,113
	<u>217,308</u>	<u>5,318</u>	<u>222,626</u>	<u>150,307</u>	<u>4,385</u>	<u>154,692</u>

Governance costs includes £2,000 (2022-£2,000) with regard to independent examination and accountancy fees.

10 Governance and share of support costs

	Governance costs £	2024 £	2023 £
Share of support costs			
Depreciation	31	31	39
Unrecoverable VAT on overheads	3,892	3,892	3,113
Other administrative expenses	1,425	1,425	1,272
Governance costs			
Accountancy	2,600	2,600	2,000
Donations to Headquarters etc	551	551	551
Professional fees	4,434	4,434	6,136
	<u>12,933</u>	<u>12,933</u>	<u>13,113</u>

**RSPCA NORTHUMBERLAND WEST BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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<b>11 Net movement in funds</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	1,077	1,385
	<u>          </u>	<u>          </u>

**12 Trustees**

None of the trustees (or any persons connected with them) received any remuneration during the year, and none of them was reimbursed any expenses (2021 None).

**13 Employees**

The average monthly number of employees during the year was:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
	-	10
	<u>          </u>	<u>          </u>

<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	106,849	101,516
Other pension costs	1,780	1,083
	<u>          </u>	<u>          </u>
	108,629	102,599
	<u>          </u>	<u>          </u>

There were no employees whose annual remuneration was more than £60,000.

**14 Taxation**

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

RSPCA NORTHUMBERLAND WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

15 Tangible fixed assets

	Office equipment £	Fixtures & fittings £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 January 2024	1,662	39,325	14,133	55,120
Additions	-	180	-	180
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2024	1,662	39,505	14,133	55,300
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Depreciation and impairment</b>				
At 1 January 2024	1,507	38,412	10,779	50,698
Depreciation charged in the year	31	208	838	1,077
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2024	1,538	38,620	11,617	51,775
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Carrying amount</b>				
At 31 December 2024	124	885	2,516	3,525
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 December 2023	155	913	3,354	4,422
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

16 Fixed asset investments

	Listed investments £	Alternative investments £	Cash in portfolio	Total £
<b>Cost or valuation</b>				
At 1 January 2023	226,361	34,936	10,839	272,136
Valuation and movement changes	24,600	(15,995)	6,707	15,312
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2024	250,961	18,941	17,546	287,448
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Carrying amount</b>				
At 31 December 2024	250,961	18,941	17,546	287,448
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 December 2023	226,361	34,936	10,839	272,136
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

RSPCA NORTHUMBERLAND WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

17 Stocks

	<b>2024</b>	<b>2023</b>
	£	£
Finished goods and goods for resale	755	755
	<u>755</u>	<u>755</u>

18 Debtors

	<b>2024</b>	<b>2023</b>
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	6,795	33,690
Prepayments and accrued income	5,600	5,600
	<u>12,395</u>	<u>39,290</u>
	<u>12,395</u>	<u>39,290</u>

19 Creditors: amounts falling due within one year

	<b>2024</b>	<b>2023</b>
	£	£
Other taxation and social security	3,288	3,054
Trade creditors	38,295	16,681
Accruals and deferred income	2,000	2,000
	<u>43,583</u>	<u>21,735</u>
	<u>43,583</u>	<u>21,735</u>

20 Retirement benefit schemes

	<b>2024</b>	<b>2023</b>
	£	£
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	1,780	1,083
	<u>1,780</u>	<u>1,083</u>
	<u>1,780</u>	<u>1,083</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

RSPCA NORTHUMBERLAND WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

21 Unrestricted funds

	At 1 January 2024	Incoming resources	Resources expended	Gains and losses	At 31 December 2024
	£	£	£	£	£
General funds	449,685	393,514	(390,376)	15,312	468,135
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 January 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Gains and losses</b>	<b>At 31 December 2023</b>
	£	£	£	£	£
General funds	346,021	388,198	(308,288)	23,754	449,685
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**RSPCA NORTHUMBERLAND WEST BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

***FOR THE YEAR ENDED 31 DECEMBER 2024***

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**22 Related party transactions**

The charity operates as a branch of the Royal Society for the prevention of Cruelty to Animals (RSPCA). During the year a contribution of £551 (2022 £551) was paid to the RSPCA as a contribution towards their costs.

During the year contributions from head office were received by the branch in respect of Door to Door Donations of £23,094 (2022 £23,218).

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# Accounts

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**RSPCA NORTHUMBERLAND WEST BRANCH  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

# RSPCA NORTHUMBERLAND WEST BRANCH

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	J Ormiston - Chairman R Duggan S Hogarth A Wakelam S Watkins R Moules D H Brown C Imrie
<b>Charity number</b>	232241
<b>Principal address</b>	4 Newman Row Battle Hill Hexham Northumberland NE46 1BB
<b>Independent examiner</b>	Anthony Dunn Stokoe Rodger LLP St Matthews House Haugh Lane Hexham NE46 3PU
<b>Bankers</b>	Barclays Bank Plc Priestpopple Hexham Northumberland NE46 1PE
<b>Investment advisors</b>	St James's Place Wealth Management One Trinity Gardens Broad Chare Newcastle upon Tyne NE1 2HF

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# RSPCA NORTHUMBERLAND WEST BRANCH

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Notes to the financial statements	9 - 18

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# RSPCA NORTHUMBERLAND WEST BRANCH

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

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The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "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**

The objects of the branch are to promote the work and objects of the National Society of the RSPCA

– to promote kindness or to 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 aim is to find suitable new homes for as many animals as possible, and to provide proper care for those who have been mistreated or abandoned.

The Trustees have reviewed the outcomes and achievements of the Branch's objectives and activities for the year to ensure they remain focussed on the charity's aims and continue to deliver benefits to the public. The Trustees have complied with the duty under the Charities Act 1993 to have due regard to public benefit guidance published by the Charity Commission which can be illustrated as follows:

- The Branch supports the local Inspectors by taking in, free of charge, mistreated or abandoned animals including pets whose owners suffer ill health or financial difficulties or pass away.
- The Branch provides education, information and advice, benefiting the public by promoting compassionate human sentiments towards animals.
- The Branch provides subsidised veterinary treatment for animals which are sick or injured and belong to local people on low incomes. This is achieved through a voucher scheme.
- The Branch offers subsidised neutering and micro-chipping of companion animals for owners on low incomes. This helps to control dog and cat populations and promotes responsible pet ownership. Animals in the care of the Branch receive veterinary treatment, vaccination, neutering, and micro-chipping and are assessed for rehoming.
- Free animal care advice is offered to pet owners, and talks are given by invitation to local groups about caring for pets. These activities benefit the public through the promotion of responsible pet ownership.
- RSPCA Northumberland West Branch provides volunteering opportunities for those who wish to support our work including trusteeship, homechecking, fundraising and retail work and some animal care via fostering. This benefits local people, by providing the possibility of doing work which is compassionate and rewarding.

The main activities to achieve this are the operation of an animal re-homing programme and the management and oversight of three charity shops. Our army of volunteers provides invaluable support. We estimate that our volunteers contributed some 5,000 hours of their free time during 2022.

# RSPCA NORTHUMBERLAND WEST BRANCH

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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### **Achievements and performance**

The Trustees of RSPCA Northumberland West felt that 2022 had to be a year of consolidation. Having endured the lock downs of 2020 and 2021 we hoped that 2022 would see a more predictable way of life and that despite the previous two years being difficult for the charity we could use what we had learnt to stabilise and progress.

The Branch continues to be administered on a voluntary basis. We do not employ a Branch Manager and our only paid staff work in the shops or as the Rehoming Officer. Our Branch Line is answered seven days a week which for any organisation is a huge achievement and shows a high level of commitment. Help and advice is given on a daily basis.

We acknowledge and appreciate the hard work of all our staff and volunteers. Without their professionalism we wouldn't be able to raise the funds that we need to undertake our work.

It has been another busy year for our Branch as we are the only branch in our area taking in animals and we have been taking on extra spaces at the kennels all year.

Once again there has been a huge intake of rabbits. Including, in the summer, giant rabbits which were being bred for meat. There were taken from a house in our branch area and generated a lot of press interest so we were able to rehome them all.

We have dealt with a lot of stray cats and the number of calls we received from the public about strays was up considerably. Again quite a number of cats came into our care from older people who were no able to look after their cats and who had no relatives who were able to take them into their homes. In addition many were older cats who always provide a challenge to re home but once again our re homing officer has done an excellent job in finding homes.

At the opposite end of the cat spectrum we have taking in a number of kittens, with their mothers, and these are always popular and easy to re home.

The smaller breeds of dogs have proved to be very popular with us. We receive a lot of enquiries for them and dog rehoming has been steady through out the year.

We are supporting the local food banks and have collection boxes outside our shops and we continue to support a ferral colony fed by OAPs with food.

We are extremely fortunate to be working with the kennels who, despite being privately owned, always go the extra mile for us. They take in animals brought by the Inspectors after hours and will take them to the vets in an emergency situation. Most importantly we know that they really care about the animals they look after for us.

There has been a marked increase in the number of calls for welfare assistance especially from people wanting help with neutering. We have been able to issue a limited number of voucher only as due to the large number of animals we have taken in and our finances have been fully stretched.

Calls have also been up from people wanting to sign over their animals especially cats and again we have been very limited in what we have been able to take in as priority is always given to inspectors.

We are finding more animals coming into our care now need a lot more vet treatment especially dental work with skin problems being on the increase as well.

Animals rehomed in 2022 (previous year total in brackets)

Dogs 72 (67)

Cats 103 (70)

Rabbits 89 (45)

Misc 24 (117)

# RSPCA NORTHUMBERLAND WEST BRANCH

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### Financial review

Our three shops in Hexham, Prudhoe and Rothbury provide the Branch with a regular income so that we can carry out our work and their success is absolutely vital to our sustainability. During 2022 each shop has faced challenges and also successes.

At Rothbury we oversaw upheavals in staffing as two of our managers left in a very short period of time. We have been fortunate that they were replaced by existing volunteers and the shop has gone from strength to strength following changes in systems and layout. In addition we are well supported by the local community as we are the only charity shop in the village and we feel that this is probably as a result of the pandemic when communities were very insular. The change in staff has also seen a huge boost to our gift aid income at Rothbury. They understand the difference that this makes to our takings and have shown that with dedication and commitment our targets can be met. In the final quarter of the year the gift aid income rose significantly and we are hoping that this will continue through into 2023.

Takings at Rothbury have increased year on year by 32% and from 2019 by 78%. The growth in gift aid is 88% year on year and 268% from 2019. However it should be noted that gift aid figures at this shop were far below our expectations and also the level of the other two shops.

Whilst Rothbury shop has gone from strength to strength over the past year our shop at Prudhoe has struggled. We have a dedicated, hard working team at Prudhoe and we recognise that they are disappointed with the performance of the shop too. However there are factors which have come into play in Prudhoe which are difficult to counter.

Firstly, whilst our shop is positioned on the main shopping street in Prudhoe, opposite a Co-op supermarket and next door to another large national store, there is now a new shopping area in the town which has attracted the likes of B and Ms and McDonalds. The footfall on the High Street has dropped significantly which obviously has a knock on effect for Prudhoe shop. In addition there has been a long term problem with a tenant in the building adjacent to the shop. This resulted in the shop being closed for nearly a month in October of last year as both staff and volunteers were concerned for their own well-being.

Despite these problems the shop at Prudhoe continues to be well supported by donors and these donations often have a higher than average resale value. We are able to move these goods to our shops in Rothbury and Hexham which have a higher turnover than Prudhoe.

In addition our on-line presence continues to improve and last year we made £440 in gift aid due to changing our methods of selling which enables us to capture gift aid on sales.

Sales at Prudhoe were up 17% year on year but down 27% from 2019. Gift aid on the other hand was up by 90% year on year and by 51% from 2019. Despite sales being down the actual amount of gift aid continued to rise.

The Hexham shop also saw a change in staff this year with one of our managers leaving to return to a previous career and we were sorry to see her leave. She was replaced by one of our volunteers who has settled well into her role.

Hexham was the first retail outlet opened by the RSPCA Northumberland West and it was its continued success that encouraged us to open further shops at Prudhoe and Rothbury. Hexham continues to provide a steady income stream and following encouragement from the shop trustee and manager has now improved upon its gift aid performance – up 88% year on year and 224% from 2019. As at Rothbury we hope that these levels can be maintained.

Risk management The RSPCA Northumberland West Branch performs a wide range of activities, all of which give rise to some level of risk. It is fully committed to regularly identifying and assessing these risks and taking appropriate action to prevent or minimise their impact on service delivery. In this way the Branch will better achieve its corporate objectives and enhance the value of the services it provides.

# RSPCA NORTHUMBERLAND WEST BRANCH

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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By definition risk management is:-

'The identification, analysis and control, primarily economic, of those risks which can impact on the society's ability to deliver its priorities and objectives'.

The objectives of the Branch's risk management strategy are to:

- embed risk management into the culture and operations of the Branch.
- adopt a systematic approach to risk management as an integral element of service planning and performance management.
- manage risk in accordance with best practice.
- anticipate and respond to changing social, environmental and legislative requirements.
- make sure that sections have clear accountability for both the ownership and cost of risk and the tools to effectively reduce it.

These objectives will be achieved by:

- establishing clear roles and responsibilities and reporting lines for risk management within the Society.
- incorporating risk management in the Society's decision-making, business planning and performance management processes.
- monitoring risk management and internal control arrangements on a regular basis.
- reinforcing the importance of effective risk management through training and providing opportunities for shared learning.
- providing suitable insurance or other arrangements to manage the impact of unavoidable risks.

### **Plans for the future**

Our plans for the future.

1. To keep the Branch running to the best of our ability by continuing to raise money and rehome and rehabilitate animals coming into our care. We hope to increase the number of animals we rehome in 2023.
2. To improve gift aid uptake at the Rothbury shop.
3. To recruit more Trustees.
4. To work with our neighbouring branches and the National Society to address the huge number of rabbits requiring assistance.
5. To increase EBay takings.

# RSPCA NORTHUMBERLAND WEST BRANCH

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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### **Structure, governance and management**

The charity is an unincorporated charitable association and a branch of (and thus dependent upon) the Royal Society for the prevention of Cruelty to Animals. The society was incorporated by the RSPCA Animals Act 1932. The branch is subject to the Society's rules, policies and guidance and to the branch rules.

The trustees who served during the year and up to the date of signature of the financial statements were:

J Ormiston - Chairman

R Duggan

S Hogarth

A Wakelam

S Watkins

R Moules

D H Brown

C Imrie

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The charity appoints locally elected trustees recruited from the branch membership. Northumberland West Branch welcomes all applications to join the committee and looks for people from all backgrounds. A wide diversity creates interesting debate and new ideas. An induction and training programme is available to all potential and existing trustees.

The board of trustees meet once a month. The day to day operations of the charity, together with all staff and volunteers, are managed by the Trustees, with the re-homing office co-ordinating the re-homing activities and a shop manager in each of the three shops.

The trustees' report was approved by the Board of Trustees.

.....  
**J Ormiston - Chairman**  
Trustee  
Dated: .....

# RSPCA NORTHUMBERLAND WEST BRANCH

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF RSPCA NORTHUMBERLAND WEST BRANCH

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I report on the financial statements of the charity for the year ended 31 December 2022, which are set out on pages 7 to 18.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination being a qualified member of .

It is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Anthony Dunn  
Stokoe Rodger LLP

St Matthews House  
Haugh Lane  
Hexham  
Northumberland  
NE46 3PU

Dated: .....

# RSPCA NORTHUMBERLAND WEST BRANCH

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

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	Notes	2022 £	2021 £
<b><u>Income from:</u></b>			
Donations and legacies	3	71,056	101,539
Charitable activities	4	3,573	7,300
Shop income	5	230,863	167,251
Investment income	6	49	3
Other income	7	218	154
		<hr/>	<hr/>
<b>Total income and endowments</b>		305,759	276,247
		<hr/>	<hr/>
<b><u>Expenditure on:</u></b>			
Shop expenses and fundraising costs	8	148,253	134,525
		<hr/>	<hr/>
Boarding, rehoming and care of animals	9	149,688	135,581
		<hr/>	<hr/>
<b>Total resources expended</b>		297,941	270,106
		<hr/>	<hr/>
Net gains on investments		(18,742)	25,514
		<hr/>	<hr/>
<b>Net movement in funds</b>		(10,924)	31,655
		<hr/>	<hr/>
Fund balances at 1 January 2022		356,945	325,290
		<hr/>	<hr/>
<b>Fund balances at 31 December 2022</b>		346,021	356,945
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# RSPCA NORTHUMBERLAND WEST BRANCH

## BALANCE SHEET

AS AT 31 DECEMBER 2022

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	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	13		5,806		7,540
Investments	14		248,382		267,123
			<u>254,188</u>		<u>274,663</u>
<b>Current assets</b>					
Stocks	15	755		187	
Debtors	16	24,349		17,191	
Cash at bank and in hand		86,494		73,366	
		<u>111,598</u>		<u>90,744</u>	
<b>Creditors: amounts falling due within one year</b>	17	(19,765)		(8,462)	
Net current assets			<u>91,833</u>		<u>82,282</u>
<b>Total assets less current liabilities</b>			<u>346,021</u>		<u>356,945</u>
<b>Income funds</b>					
Unrestricted funds			<u>346,021</u>		<u>356,945</u>
			<u>346,021</u>		<u>356,945</u>

The accounts were approved by the Trustees on .....

.....  
J Ormiston - Chairman  
**Trustee**

.....  
A Wakelam  
**Trustee**

# RSPCA NORTHUMBERLAND WEST BRANCH

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

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### 1 Accounting policies

#### Charity information

The charity is an unincorporated charitable association and a branch of (and thus dependent upon) the Royal Society for the prevention of Cruelty to Animals. The society was incorporated by the RSPCA Animals Act 1932. The branch is subject to the Society's rules, policies and guidance and to the branch rules.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the accounts.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected.

# RSPCA NORTHUMBERLAND WEST BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies

(Continued)

#### 1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

These are included in the statement of financial activities on an accruals basis, inclusive of any irrecoverable VAT.

Most expenditure is directly attributable to specific activities and has been included in those costs categories. Where costs cannot be directly attributable to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Costs of generating funds, comprises of all costs which are directly attributable to fundraising activities and the shop trading.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature to support them.

Corporate governance costs includes those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fee, costs linked to the strategic management of the charity and a proportion of the support 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. All other support costs, including irrecoverable VAT, are allocated equally between the activities of the charity, including governance costs.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

All assets costing £100 or more are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Office equipment	20% reducing balance
Fixtures & fittings	20% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

# RSPCA NORTHUMBERLAND WEST BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies

(Continued)

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ (expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

#### 1.8 Stocks

Stocks are stated at the lower of cost and net realisable value. Stock consists entirely of purchased goods for resale. Stocks of donated goods carry no value in the accounts.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# RSPCA NORTHUMBERLAND WEST BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	67,072	25,586
Legacies receivable	250	500
Grants received	3,734	75,453
	<u>71,056</u>	<u>101,539</u>

# RSPCA NORTHUMBERLAND WEST BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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### 4 Charitable activities

	2022	2021
	£	£
Income from fundraising	3,573	7,300
	<u>3,573</u>	<u>7,300</u>

### 5 Other trading activities

	2022	2021
	£	£
Shop income	230,863	167,251
	<u>230,863</u>	<u>167,251</u>

### 6 Investments

	2022	2021
	£	£
Interest receivable	49	3
	<u>49</u>	<u>3</u>

# RSPCA NORTHUMBERLAND WEST BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 7 Other income

	2022	2021
	£	£
Other income	218	154

### 8 Costs of generating funds

	2022	2021
	£	£
<u>Shop expenses</u>		
Shop trading costs	61,569	54,353
Staff costs	79,305	72,927
Depreciation and impairment	285	334
Support costs	4,997	3,192
Total shop expenses	146,156	130,806
<u>Other fundraising costs</u>		
Fundraising costs	2,097	3,719
	148,253	134,525

### 9 Charitable activities

	Boarding, rehoming and care of animals 2022 £	Support costs 2022 £	Total 2022 £	Boarding, rehoming and care of animals 2021 £	Support costs 2021 £	Total 2021 £
Staff costs	12,402	-	12,402	11,351	-	11,351
Depreciation and impairment	1,490	-	1,490	1,987	-	1,987
Activities undertaken directly	119,113	4,996	124,109	109,158	3,192	112,350
	133,005	4,996	138,001	122,496	3,192	125,688
Share of governance costs (see note 10)	11,687	-	11,687	9,893	-	9,893
	144,692	4,996	149,688	132,389	3,192	135,581

Governance costs includes £2,000 (2020-£2,000) with regard to independent examination and accountancy fees.

# RSPCA NORTHUMBERLAND WEST BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 10 Governance and share of support costs

	Governance costs £	2022 £	2021 £
Share of support costs			
Depreciation	48	48	61
Unrecoverable VAT on overheads	3,162	3,162	2,031
Other administrative expenses	1,834	1,834	1,162
Governance costs			
Accountancy	2,000	2,000	2,000
Donations to Headquarters etc	551	551	551
Professional fees	4,093	4,093	4,088
	<u>11,687</u>	<u>11,687</u>	<u>9,893</u>

### 11 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and none of them was reimbursed any expenses (2021 None).

### 12 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	9	9
	<u>9</u>	<u>9</u>
<b>Employment costs</b>		
	<b>2022</b> £	<b>2021</b> £
Wages and salaries	90,893	83,493
Other pension costs	814	785
	<u>91,707</u>	<u>84,278</u>

There were no employees whose annual remuneration was more than £60,000.

# RSPCA NORTHUMBERLAND WEST BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 13 Tangible fixed assets

	Office equipment £	Fixtures & fittings £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 January 2022	1,662	39,235	14,133	55,030
Additions	-	90	-	90
At 31 December 2022	<u>1,662</u>	<u>39,325</u>	<u>14,133</u>	<u>55,120</u>
<b>Depreciation and impairment</b>				
At 1 January 2022	1,420	37,899	8,171	47,490
Depreciation charged in the year	48	285	1,491	1,824
At 31 December 2022	<u>1,468</u>	<u>38,184</u>	<u>9,662</u>	<u>49,314</u>
<b>Carrying amount</b>				
At 31 December 2022	<u>194</u>	<u>1,141</u>	<u>4,471</u>	<u>5,806</u>
At 31 December 2021	<u>242</u>	<u>1,335</u>	<u>5,963</u>	<u>7,540</u>

### 14 Fixed asset investments

	Listed investments £	Alternative investments £	Cash in portfolio £	Total £
<b>Cost or valuation</b>				
At 1 January 2021	214,433	36,815	15,875	267,123
Valuation changes	21,305	4,209	-	25,514
Movement	(2,784)	-	2,784	-
At 31 December 2022	<u>232,954</u>	<u>41,024</u>	<u>18,659</u>	<u>292,637</u>
<b>Carrying amount</b>				
At 31 December 2022	<u>232,954</u>	<u>41,024</u>	<u>18,659</u>	<u>292,637</u>
At 31 December 2021	<u>214,433</u>	<u>36,815</u>	<u>15,875</u>	<u>267,123</u>

### 15 Stocks

	2022 £	2021 £
Finished goods and goods for resale	<u>755</u>	<u>187</u>

# RSPCA NORTHUMBERLAND WEST BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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<b>16 Debtors</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Other debtors	18,749	11,591
Prepayments and accrued income	5,600	5,600
	<u>24,349</u>	<u>17,191</u>
	<u><u>24,349</u></u>	<u><u>17,191</u></u>
<b>17 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	1,633	1,206
Trade creditors	16,132	5,256
Accruals and deferred income	2,000	2,000
	<u>19,765</u>	<u>8,462</u>
	<u><u>19,765</u></u>	<u><u>8,462</u></u>

# RSPCA NORTHUMBERLAND WEST BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 DECEMBER 2022*

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### 18 Related party transactions

The charity operates as a branch of the Royal Society for the prevention of Cruelty to Animals (RSPCA). During the year a contribution of £551 (2021 £551) was paid to the RSPCA as a contribution towards their costs.

During the year contributions from head office were received by the branch in respect of Door to Door Donations of £23,218 (2021 £24,134).

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# Accounts

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**RSPCA NORTHUMBERLAND WEST BRANCH  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

# RSPCA NORTHUMBERLAND WEST BRANCH

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	J Ormiston - Chairman R Duggan S Hogarth A Wakelam S Watkins R Moules D H Brown C Imrie	(Appointed 21 October 2021) (Appointed 21 October 2021) (Appointed 1 December 2021)
<b>Charity number</b>	232241	
<b>Principal address</b>	4 Newman Row Battle Hill Hexham Northumberland NE46 1BB	
<b>Independent examiner</b>	Anthony Dunn Stokoe Rodger LLP St Matthews House Haugh Lane Hexham NE46 3PU	
<b>Bankers</b>	Barclays Bank Plc Priestpopple Hexham Northumberland NE46 1PE	
<b>Investment advisors</b>	St James's Place Wealth Management One Trinity Gardens Broad Chare Newcastle upon Tyne NE1 2HF	

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# RSPCA NORTHUMBERLAND WEST BRANCH

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# RSPCA NORTHUMBERLAND WEST BRANCH

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 DECEMBER 2021*

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The trustees present their annual report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "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**

The objects of the branch are to promote the work and objects of the National Society of the RSPCA

– to promote kindness or to 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 aim is to find suitable new homes for as many animals as possible, and to provide proper care for those who have been mistreated or abandoned.

The Trustees have reviewed the outcomes and achievements of the Branch's objectives and activities for the year to ensure they remain focussed on the charity's aims and continue to deliver benefits to the public. The Trustees have complied with the duty under the Charities Act 1993 to have due regard to public benefit guidance published by the Charity Commission which can be illustrated as follows:

- The Branch supports the local Inspectors by taking in, free of charge, mistreated or abandoned animals including pets whose owners suffer ill health or financial difficulties or pass away.
- The Branch provides education, information and advice, benefiting the public by promoting compassionate human sentiments towards animals.
- The Branch provides subsidised veterinary treatment for animals which are sick or injured and belong to local people on low incomes. This is achieved through a voucher scheme. During 2021 eleven welfare vouchers were issued to the public with a value of £528 thus benefiting those on means tested benefits by giving financial help to obtain veterinary care for companion animals.
- The Branch offers subsidised neutering and micro-chipping of companion animals for owners on low incomes. This helps to control dog and cat populations and promotes responsible pet ownership. Animals in the care of the Branch receive veterinary treatment, vaccination, neutering, and micro-chipping and are assessed for rehoming.
- Free animal care advice is offered to pet owners, and talks are given by invitation to local groups about caring for pets. These activities benefit the public through the promotion of responsible pet ownership.
- RSPCA Northumberland West Branch provides volunteering opportunities for those who wish to support our work including trusteeship, homechecking, fundraising and retail work and some animal care via fostering. This benefits local people, by providing the possibility of doing work which is compassionate and rewarding.

The main activities to achieve this are the operation of an animal re-homing programme and the management and oversight of three charity shops. Our army of volunteers provides invaluable support. We estimate that our volunteers contributed some 4,500 hours of their free time during 2021.

# RSPCA NORTHUMBERLAND WEST BRANCH

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 DECEMBER 2021*

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### **Achievements and performance**

January, February and March of 2021 saw the country in lock down once more. As a non-essential shop this meant that RSPCA Northumberland West had lost their regular income stream and our staff were again furloughed as all three shops were closed. Having faced lock down on two occasions the previous year the Branch was more accustomed to coping with this situation and as people were allowed to volunteer a lot of work was done (following strict safety guidelines) in the shops, behind the scenes to ensure that once we were able to re-open we would hit the ground running.

Rothbury shop continued with the idea of filling the window with tempting items and set up a "click and collect" system which proved both popular and successful. Although we tried a similar arrangement in Hexham it did not prove to be what the customers wanted.

We felt a sense of relief and optimism when the shops re-opened in April. We have, for a number of reasons lost a lot of our volunteers and this has caused problems with staffing. Normally we rely on volunteers manning the till whilst the shop duty manager sorts donations however there are many occasions when the duty manager has no volunteer support. In addition there is a new animal charity shop opened across the street from our shop and in Prudhoe a new shopping arcade has opened away from the High Street causing a huge drop in footfall.

Our shop in Rothbury has not faced such problems and, together with many new volunteers and staff, it has gone from strength to strength and we are extremely optimistic for 2022. One of the duty managers at Rothbury left in August and we were able to fill her role with an existing member of the team.

A sign that life was finally beginning to return to normal was the fact that that we were able to hold an AGM. We were sorry that Brenda Hodgson had decided to retire as a Trustee but pleased to be able to welcome three new Trustees.

Our Rehoming Officer continued to face obstacles when home checking. He was unable to visit the homes in person having to rely on photographs and videos sent by the potential adopter. Towards the end of the year he was able to go to visit gardens. Despite these obstacles we have rehomed 300 animals during 2021 which is an increase in both the 2020 figures and those from 2019 which shows the commitment and dedication of the Branch even in the most trying and difficult circumstances.

The breakdown is as follows with 2020 figures in brackets:

Dogs 67 (59)

Cats 70 (63)

Rabbits/small furies 45 (30)

Miscellaneous 117 (55)

There have been a number of rather alarming trends that the Branch has noted since the relaxing of Covid restrictions and the return to a pre-pandemic lifestyle. A lot of "small furies" were purchased during the lockdowns as they were seen as easy starter pets. Unfortunately many of these animals are now being abandoned and a number of the rabbits found are pregnant.

Sadly there has been an increase in the number of cats coming into our care. Many belong to older owners who have deceased and are without relatives to take on their pets. We are also taking in numerous stray/abandoned cats who are not microchipped and whose owners cannot be traced.

# RSPCA NORTHUMBERLAND WEST BRANCH

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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A lot of the dogs we accept from the Inspectors have skin conditions and ultimately need to be on life-long medication in order to live comfortably and pain free. Ear problems are also becoming more common. Despite this there has been a marked increase in applications for dogs. Puppies and smaller dog breeds such as spaniels and terriers proving the most popular although larger breeds like labradors and staffies also popular.

Local people have shown us a lot of support during pandemic with donations of food and we have had several generous donations of money. One couple who had been paid to take part in covid vaccination trials bought food for our animals with the money they were given.

The support of the private boarding kennels and the staff there has been fantastic in a difficult year and they have gone above and beyond what we have asked of them and given all our animals the best start in their new lives.

Our branch line is answered seven days a week which for any Branch is a huge achievement. Help and advice is given on a daily basis to members of the public who contact us. There has been a marked increase in the number of phone calls from members of the public criticising the response they have had when contacting the 0300 number with a complaint. Our Branch Line has been manned solely by one person for nearly two years and it is embarrassing to encounter such comments when the majority of people appear to have a genuine complaint.

Being available to the public for their queries and concerns makes the Branch more visible and lets them know that we will go that extra mile to help them.

### **Financial review**

As we always note in our annual report none of the above would be possible without a steady flow of money and we are very dependent on our shops and subsequently customers for our income. Takings from the shops in 2021 totalled £167,251 which is an increase of £50,370 from 2020 but still below our 2019 figures. We made a surplus across all three shops of just under £40k. In addition we again received COVID grants of over £50000 which has enabled us to continue taking in animals and rehabilitating them.

All three shops produced a profit at the end of the year ranging from £25k at Rothbury to £2k at Prudhoe. Unfortunately the footfall in Prudhoe has not improved from last year and we are still short of volunteers for that shop. However Prudhoe does receive a lot of support from the local community in the shape of donations and we have been transferring stock from both Hexham and Prudhoe to Rothbury in order to meet demand. Rothbury does not appear to receive as many donations as the other shops and yet it has a higher turnover. We will continue to monitor the situation at Prudhoe next year.

Our total shop expenses in 2021 is back to 2019 levels. wages have remained fairly constant year on year for the last few years but this year they rose by 6K on 2020 figures and £3k on 2019 amounts. The minimum wage is due to increase next year by over 6% so we will once again be seeing an increase in wages.

Legacies and donations totalled £26,066 and the Branch would like to express its' gratitude to everyone for their generosity and thoughtfulness. The Branch continued to work closely with Scott Mitchell and Associates and many other vets in the area. Total veterinary expenditure was £35 817 which is still less than 2019 . It should be noted that this is not a conscious effort on the part of the Trustees to reduce vet's fees as we never turn away an animal because of the cost of vet treatment. It is more related to the fact that the animals coming to us are in better physical condition than previously. Our animal boarding costs have risen by 8k which reflects the increased number of animals we have rehomed. In total the branch spent £125.685 on all associated animal rehoming costs.

The Trustees made a concerted effort to ensure that costs are kept to a minimum so that funds raised are spent on the animals in our care. We only employ an Adoptions Officer and staff for our shops. All other work is undertaken by unpaid volunteers. We believe the public want to see the money they help raise spent on the care of animals rather than paid staff. The reserves have again remained at an acceptable level and within the guidelines of the Charity Commission. The Branch took the necessary steps to be enable it to sustain the amount of animal welfare undertaken during 2021 this and it is hoped that in 2022 we will be able to continue this.

# RSPCA NORTHUMBERLAND WEST BRANCH

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

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*Risk management The RSPCA Northumberland West Branch performs a wide range of activities, all of which give rise to some level of risk. It is fully committed to regularly identifying and assessing these risks and taking appropriate action to prevent or minimise their impact on service delivery. In this way the Branch will better achieve its corporate objectives and enhance the value of the services it provides.*

By definition risk management is:-

'The identification, analysis and control, primarily economic, of those risks which can impact on the society's ability to deliver its priorities and objectives'.

The objectives of the Branch's risk management strategy are to:

- embed risk management into the culture and operations of the Branch.
- adopt a systematic approach to risk management as an integral element of service planning and performance management.
- manage risk in accordance with best practice.
- anticipate and respond to changing social, environmental and legislative requirements.
- make sure that sections have clear accountability for both the ownership and cost of risk and the tools to effectively reduce it.

These objectives will be achieved by:

- establishing clear roles and responsibilities and reporting lines for risk management within the Society.
- incorporating risk management in the Society's decision-making, business planning and performance management processes.
- monitoring risk management and internal control arrangements on a regular basis.
- reinforcing the importance of effective risk management through training and providing opportunities for shared learning.
- providing suitable insurance or other arrangements to manage the impact of unavoidable risks.

#### **Plans for the future**

*Our plans for the future.*

- 1. To keep the Branch running to the best of our ability by continuing to raise money and rehome and rehabilitate animals coming into our care. We hope to increase the number of animals we rehome in 2022.*
- 2. To improve gift aid uptake at the Rothbury shop.*
- 3. To capture gift aid on online sales.*
- 4. To work with our neighbouring branches and the National Society to address the huge number of rabbits requiring assistance.*

# RSPCA NORTHUMBERLAND WEST BRANCH

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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### Structure, governance and management

The charity is an unincorporated charitable association and a branch of (and thus dependent upon) the Royal Society for the prevention of Cruelty to Animals. The society was incorporated by the RSPCA Animals Act 1932. The branch is subject to the Society's rules, policies and guidance and to the branch rules.

The trustees who served during the year and up to the date of signature of the financial statements were:

J Ormiston - Chairman

R Duggan

S Hogarth

A Wakelam

S Watkins

B Hodgson

(Resigned 30 June 2021)

R Moules

(Appointed 21 October 2021)

D H Brown

(Appointed 21 October 2021)

C Imrie

(Appointed 1 December 2021)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The charity appoints locally elected trustees recruited from the branch membership. Northumberland West Branch welcomes all applications to join the committee and looks for people from all backgrounds. A wide diversity creates interesting debate and new ideas. An induction and training programme is available to all potential and existing trustees.

The board of trustees meet once a month. The day to day operations of the charity, together with all staff and volunteers, are managed by the Trustees, with the re-homing office co-ordinating the re-homing activities and a shop manager in each of the three shops.

The trustees' report was approved by the Board of Trustees.

.....  
**J Ormiston - Chairman**

Trustee

Dated: .....

# RSPCA NORTHUMBERLAND WEST BRANCH

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF RSPCA NORTHUMBERLAND WEST BRANCH

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I report on the financial statements of the charity for the year ended 31 December 2021, which are set out on pages 7 to 18.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination being a qualified member of .

It is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Anthony Dunn  
Stokoe Rodger LLP

St Matthews House  
Haugh Lane  
Hexham  
Northumberland  
NE46 3PU

Dated: .....

# RSPCA NORTHUMBERLAND WEST BRANCH

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

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	Notes	2021 £	2020 £
<b>Income from:</b>			
Donations and legacies	3	101,539	111,344
Charitable activities	4	7,300	2,292
Shop income	5	167,251	116,881
Investment income	6	3	50
Other income	7	154	780
		<hr/>	<hr/>
<b>Total income and endowments</b>		276,247	231,347
		<hr/>	<hr/>
<b>Expenditure on:</b>			
Shop expenses and fundraising costs	8	134,525	129,884
		<hr/>	<hr/>
Boarding, rehoming and care of animals	9	135,581	123,755
		<hr/>	<hr/>
<b>Total resources expended</b>		270,106	253,639
		<hr/>	<hr/>
Net gains on investments		25,514	(2,476)
		<hr/>	<hr/>
<b>Net movement in funds</b>		31,655	(24,768)
		<hr/>	<hr/>
Fund balances at 1 January 2021		325,290	350,058
		<hr/>	<hr/>
<b>Fund balances at 31 December 2021</b>		356,945	325,290
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# RSPCA NORTHUMBERLAND WEST BRANCH

## BALANCE SHEET

AS AT 31 DECEMBER 2021

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	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	13		7,540		9,637
Investments	14		267,123		241,609
			<u>274,663</u>		<u>251,246</u>
<b>Current assets</b>					
Stocks	15	187		187	
Debtors	16	17,191		16,023	
Cash at bank and in hand		73,366		64,980	
		<u>90,744</u>		<u>81,190</u>	
<b>Creditors: amounts falling due within one year</b>	17	(8,462)		(7,146)	
Net current assets			82,282		74,044
<b>Total assets less current liabilities</b>			<u>356,945</u>		<u>325,290</u>
<b>Income funds</b>					
Unrestricted funds			356,945		325,290
			<u>356,945</u>		<u>325,290</u>

The accounts were approved by the Trustees on .....

.....  
J Ormiston - Chairman  
**Trustee**

.....  
A Wakelam  
**Trustee**

# RSPCA NORTHUMBERLAND WEST BRANCH

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 DECEMBER 2021**

---

### **1 Accounting policies**

#### **Charity information**

The charity is an unincorporated charitable association and a branch of (and thus dependent upon) the Royal Society for the prevention of Cruelty to Animals. The society was incorporated by the RSPCA Animals Act 1932. The branch is subject to the Society's rules, policies and guidance and to the branch rules.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the accounts.

#### **1.4 Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected.

# RSPCA NORTHUMBERLAND WEST BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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### 1 Accounting policies

(Continued)

#### 1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

These are included in the statement of financial activities on an accruals basis, inclusive of any irrecoverable VAT.

Most expenditure is directly attributable to specific activities and has been included in those cost categories. Where costs cannot be directly attributable to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Costs of generating funds, comprises of all costs which are directly attributable to fundraising activities and the shop trading.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature to support them.

Corporate governance costs includes those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fee, costs linked to the strategic management of the charity and a proportion of the support 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. All other support costs, including irrecoverable VAT, are allocated equally between the activities of the charity, including governance costs.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

All assets costing £100 or more are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Office equipment	20% reducing balance
Fixtures & fittings	20% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

# RSPCA NORTHUMBERLAND WEST BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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### 1 Accounting policies

(Continued)

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ (expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

#### 1.8 Stocks

Stocks are stated at the lower of cost and net realisable value. Stock consists entirely of purchased goods for resale. Stocks of donated goods carry no value in the accounts.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# RSPCA NORTHUMBERLAND WEST BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# RSPCA NORTHUMBERLAND WEST BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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### 3 Donations and legacies

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2021</b>	2020
	<b>£</b>	£
Donations and gifts	25,586	49,318
Legacies receivable	500	1,000
Grants received	75,453	61,026
	<u>101,539</u>	<u>111,344</u>

### 4 Charitable activities

	<b>2021</b>	<b>2020</b>
	<b>£</b>	£
Income from fundraising	<u>7,300</u>	<u>2,292</u>

### 5 Other trading activities

	<b>2021</b>	<b>2020</b>
	<b>£</b>	£
Shop income	<u>167,251</u>	<u>116,881</u>

### 6 Investments

	<b>2021</b>	<b>2020</b>
	<b>£</b>	£
Interest receivable	<u>3</u>	<u>50</u>

# RSPCA NORTHUMBERLAND WEST BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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### 7 Other income

	2021	2020
	£	£
Other income	154	780
	<u>154</u>	<u>780</u>

### 8 Costs of generating funds

	2021	2020
	£	£
<u>Shop expenses</u>		
Shop trading costs	54,353	54,504
Staff costs	72,927	66,811
Depreciation and impairment	334	283
Support costs	3,192	3,176
	<u>130,806</u>	<u>124,774</u>
<u>Total shop expenses</u>		
	130,806	124,774
<u>Other fundraising costs</u>		
Fundraising costs	3,719	5,110
	<u>3,719</u>	<u>5,110</u>
	<u>134,525</u>	<u>129,884</u>

# RSPCA NORTHUMBERLAND WEST BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 9 Charitable activities

	Boarding, rehomeing and care of animals 2021 £	Support costs 2021 £	Total 2021 £	Boarding, rehomeing and care of animals 2020 £	Support costs 2020 £	Total 2020 £
Staff costs	11,351	-	11,351	10,636	-	10,636
Depreciation and impairment	1,987	-	1,987	2,650	-	2,650
Activities undertaken directly	109,158	3,192	112,350	96,705	3,176	99,881
	<u>122,496</u>	<u>3,192</u>	<u>125,688</u>	<u>109,991</u>	<u>3,176</u>	<u>113,167</u>
Share of governance costs (see note 10)	9,893	-	9,893	10,588	-	10,588
	<u>132,389</u>	<u>3,192</u>	<u>135,581</u>	<u>120,579</u>	<u>3,176</u>	<u>123,755</u>

Governance costs includes £2,000 (2020-£2,000) with regard to independent examination and accountancy fees.

### 10 Governance and share of support costs

	Governance costs £	2021 £	2020 £
Share of support costs			
Depreciation	61	61	75
Unrecoverable VAT on overheads	2,031	2,031	2,382
Other administrative expenses	1,162	1,162	794
Governance costs			
Accountancy	2,000	2,000	2,000
Donations to Headquarters etc	551	551	551
Professional fees	4,088	4,088	4,785
	<u>9,893</u>	<u>9,893</u>	<u>10,588</u>

### 11 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and none of them was reimbursed any expenses (2020: 1 - £53).

# RSPCA NORTHUMBERLAND WEST BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### 12 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	9	9
	<u>9</u>	<u>9</u>

#### Employment costs

	2021 £	2020 £
Wages and salaries	83,493	76,653
Other pension costs	785	794
	<u>84,278</u>	<u>77,447</u>

There were no employees whose annual remuneration was more than £60,000.

#### 13 Tangible fixed assets

	Office equipment £	Fixtures & fittings £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 January 2021	1,662	38,950	14,133	54,745
Additions	-	284	-	284
	<u>1,662</u>	<u>39,234</u>	<u>14,133</u>	<u>55,029</u>
At 31 December 2021	1,662	39,234	14,133	55,029
	<u>1,662</u>	<u>39,234</u>	<u>14,133</u>	<u>55,029</u>
<b>Depreciation and impairment</b>				
At 1 January 2021	1,359	37,565	6,183	45,107
Depreciation charged in the year	61	334	1,987	2,382
	<u>1,420</u>	<u>37,899</u>	<u>8,170</u>	<u>47,489</u>
At 31 December 2021	1,420	37,899	8,170	47,489
	<u>1,420</u>	<u>37,899</u>	<u>8,170</u>	<u>47,489</u>
<b>Carrying amount</b>				
At 31 December 2021	242	1,335	5,963	7,540
	<u>242</u>	<u>1,335</u>	<u>5,963</u>	<u>7,540</u>
At 31 December 2020	302	1,385	7,950	9,637
	<u>302</u>	<u>1,385</u>	<u>7,950</u>	<u>9,637</u>

#### 14 Fixed asset investments

# RSPCA NORTHUMBERLAND WEST BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 14 Fixed asset investments (Continued)

	Listed investments £	Alternative investments £	Cash in portfolio	Total £
<b>Cost or valuation</b>				
At 1 January 2020	195,912	32,606	13,091	241,609
Valuation changes	21,305	4,209	-	25,514
Movement	(2,784)	-	2,784	-
At 31 December 2021	<u>214,433</u>	<u>36,815</u>	<u>15,875</u>	<u>267,123</u>
<b>Carrying amount</b>				
At 31 December 2021	<u>214,433</u>	<u>36,815</u>	<u>15,875</u>	<u>267,123</u>
At 31 December 2020	<u>195,912</u>	<u>32,606</u>	<u>13,091</u>	<u>241,609</u>

### 15 Stocks

	2021 £	2020 £
Finished goods and goods for resale	187	187

### 16 Debtors

	2021 £	2020 £
<b>Amounts falling due within one year:</b>		
Trade debtors	-	174
Other debtors	11,591	10,249
Prepayments and accrued income	5,600	5,600
	<u>17,191</u>	<u>16,023</u>

### 17 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	1,206	1,753
Trade creditors	5,256	3,393
Accruals and deferred income	2,000	2,000
	<u>8,462</u>	<u>7,146</u>

# RSPCA NORTHUMBERLAND WEST BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 DECEMBER 2021*

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### 18 Related party transactions

The charity operates as a branch of the Royal Society for the prevention of Cruelty to Animals (RSPCA). During the year a contribution of £551 (2020 £551) was paid to the RSPCA as a contribution towards their costs.

During the year contributions from head office were received by the branch in respect of Door to Door Donations of £24,134 (2020 £25,173).

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# Accounts

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**RSPCA NORTHUMBERLAND WEST BRANCH**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

# RSPCA NORTHUMBERLAND WEST BRANCH

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	J Ormiston - Chairman R Duggan S Hogarth A Wakelam S Watkins B Hodgson
<b>Charity number</b>	232241
<b>Principal address</b>	4 Newman Row Battle Hill Hexham Northumberland NE46 1BB
<b>Independent examiner</b>	Anthony Dunn Stokoe Rodger LLP St Matthews House Haugh Lane Hexham NE46 3PU
<b>Bankers</b>	Barclays Bank Plc Priestpopple Hexham Northumberland NE46 1PE
<b>Investment advisors</b>	St James's Place Wealth Management One Trinity Gardens Broad Chare Newcastle upon Tyne NE1 2HF

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# RSPCA NORTHUMBERLAND WEST BRANCH

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# RSPCA NORTHUMBERLAND WEST BRANCH

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 DECEMBER 2020*

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The trustees present their report and financial statements for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "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**

The objects of the branch are to promote the work and objects of the National Society of the RSPCA

– to promote kindness or to 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 aim is to find suitable new homes for as many animals as possible, and to provide proper care for those who have been mistreated or abandoned.

The Trustees have reviewed the outcomes and achievements of the Branch's objectives and activities for the year to ensure they remain focussed on the charity's aims and continue to deliver benefits to the public. The Trustees have complied with the duty under the Charities Act 1993 to have due regard to public benefit guidance published by the Charity Commission which can be illustrated as follows:

- The Branch supports the local Inspectors by taking in, free of charge, mistreated or abandoned animals including pets whose owners suffer ill health or financial difficulties or pass away.
- The Branch provides education, information and advice, benefiting the public by promoting compassionate human sentiments towards animals.
- The Branch provides subsidised veterinary treatment for animals which are sick or injured and belong to local people on low incomes. This is achieved through a voucher scheme. During 2020 six welfare vouchers were issued to the public with a value of £435.57 thus benefiting those on means tested benefits by giving financial help to obtain veterinary care for companion animals.
- The Branch offers subsidised neutering and micro-chipping of companion animals for owners on low incomes. This helps to control dog and cat populations and promotes responsible pet ownership. Animals in the care of the Branch receive veterinary treatment, vaccination, neutering, and micro-chipping and are assessed for rehoming.
- Free animal care advice is offered to pet owners, and talks are given by invitation to local groups about caring for pets. These activities benefit the public through the promotion of responsible pet ownership.
- RSPCA Northumberland West Branch provides volunteering opportunities for those who wish to support our work including trusteeship, homechecking, fundraising and retail work and some animal care via fostering. This benefits local people, by providing the possibility of doing work which is compassionate and rewarding.

The main activities to achieve this are the operation of an animal re-homing programme and the management and oversight of three charity shops. Our army of volunteers provides invaluable support. We estimate that our volunteers contributed some 7,500 hours of their free time during 2020.

# RSPCA NORTHUMBERLAND WEST BRANCH

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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### **Achievements and performance**

*We started 2020 in buoyant mode. All three shops were performing well, we were over on the number of animals in kennels, but this was not unusual, and rehoming was going well. We had undertaken appraisals for the staff, the new van was not causing problems and we were about to make decisions about our fund raising programme for the year.*

*By the middle of March we were aware that we may be facing the same problems seen in Italy and the decision was made to keep the number of animals in kennels to our contracted number. Staff, volunteers and customers were becoming concerned about Covid-19 and customers tailed off. On 24 March we wrote to all staff to stay that they would be furloughed until further notice as the shops would be closed and there would be no rehoming of animals. We had no income and bills to pay and we had no idea how long we would have to survive. We were concerned for the animals in kennels, as, despite having the most caring environment, kennels are not for the long term.*

*Our immediate course of action was to review all our costs and contact utilities to say that we were closed. Our rates were cancelled for the year and also waste removal costs were suspended until further notice. We had just paid our quarterly rent for two of the shops and the third was paid on a monthly basis. We then applied for any grants that we thought we may be entitled to and were delighted to receive monies from the County Council. This made a huge difference to us as it meant that we were confident that we could pay our kennel and vets fees. The door to door collection from Head Office was also a welcome surprise and this helped us survive financially during this very difficult period.*

*As time passed we were able to look at more imaginative ways of raising money. We were not receiving donations but we did have stock in the shops. In Rothbury the Trustees who lived nearby dressed the window and set up a click and collect form of shopping. In addition items were sold on ebay so that we were able to continue trading.*

*In May, after two months of closure, we were told we would be able to reopen the shops on 15 June. We took the decision to open one shop at a time and as Rothbury was the most spacious shop we felt that we would open this first and use everything we had learned as a blueprint.*

*The biggest headache about reopening and the matter that the Trustees discussed the longest was the advice given suggesting we should have concerns over the lack of use of the toilets in each of the shops and the possibility of Legionnaire's Disease. This was something that had not even crossed our minds and we eventually had to contact an environmental health officer to solve the problem. Donations were also another concern. Whilst we were in desperate need of donations we felt we would be inundated if we returned to donations being accepted at any time on any day, added to which we had to quarantine all goods into the shop for 48 hours to avoid cross contamination. We needed a separate area where these goods could be stored which again posed problems as space is at a premium*

*After performing a risk assessment, purchasing copious amounts of hand sanitiser, disposable gloves, pinnies, hand towels, a screen and rearranging the shop our Rothbury store reopened on 19 June 2020. Trade was initially brisk but settled down over the next few days. We are very grateful to all staff and volunteers who worked so hard to get the shop up and running.*

# RSPCA NORTHUMBERLAND WEST BRANCH

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2020

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*Our shop in Hexham was the next to open in mid-July followed by the Prudhoe shop in August. It is thanks to the dedication of staff and volunteers that we were able to re-open. Unfortunately some of our volunteers did not feel comfortable returning to the shop. Many had been told to self-isolate earlier in the year and were understandably being very careful when out in public. Our shops were opening for shorter periods of time in order to perform all the cleaning and sanitizing required to ensure the shops remained safe for volunteers and staff.*

*Because the staff had been furloughed from March it also meant that there was almost a full year of holiday to take in a six month period. Once again our staff were magnificent in taking holidays when we asked them to so that we could close the shop without providing cover.*

*In October Northumberland was placed in a higher tier and although the shops were allowed to remain open footfall fell and so did takings. November saw us in full lockdown but the reopening process did not take nearly so long as the first time and we were open as soon as we were legally permitted. December saw everyone doing their Christmas shopping, with many more shopping locally than previously but the end of December sees us in Lockdown once more and we must await the success of the highly promised vaccine.*

*We were unable to hold our usual Dog Show or tombolas this year so instead a virtual Dog Show was held which was very well supported and proved very popular. Sarah Loveland, a long time supporter of the Branch and photographer judged for us and the overall winner was from the best companion class which was most appropriate.*

*We have been extremely lucky to have such generous people thinking of the animals during this time and have received donations through our shop doors as well as in memory or relatives or, when people were able to meet, from small coffee gatherings.*

*Our volunteers and staff have worked hard behind the scenes, especially for the re-opening of the shops and the re-opening in December meant we didn't lose any trading days at all.*

*Rehoming has been very difficult during this time. Potential adopters were unable to view animals for adoption at the kennels initially which meant that the puppies who were awaiting homes, and had potential owners, stayed with us longer than we would have liked. In addition we have taken in animals from inspectors, often from multiple animal homes only to discover on their vet check that they are pregnant.*

*As restrictions eased our rehoming officer was able to meet potential adopters outside their homes and view photographs of interiors however this is not ideal. Despite the obstacles faced we have rehomed the following (2019 figures in brackets)*

*Dogs 59 (89)*

*Cats 63 (101)*

*Rabbits/small furrries 30 (45)*

*Miscellaneous 55 (49)*

*Whilst we have not rehomed as many animals as in previous years we have continued throughout the year to provided help and advice on a daily basis to all those who contacted the Branch via the Branch phone line. It is a remarkable achievement and shows a huge amount of dedication.*

# RSPCA NORTHUMBERLAND WEST BRANCH

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2020

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#### Financial review

*None of the above would be possible without a steady flow of money and we are very dependent on our shops and subsequently customers for our income. Takings from the shops in 2020 totalled £116,881 which is a huge drop of £76,704 from 2019.*

*We made a small loss across all three shops of £4,717. However we did receive grants of over £60000 which more than made up for this loss. We are extremely grateful for the Government Aid we have received as this has helped ensure the survival of the Branch.*

*Rothbury and Hexham shops managed to produce a small profit at the end of the year whereas there was a loss at Prudhoe. We believe the loss at Prudhoe is due to a sharp fall in footfall since reopening after lockdown. The High Street where the shop is located is noticeably quieter because of shop closures and there has been a new shopping area opened away from the High Street in Prudhoe. After doing a fantastic job encouraging volunteers into the shop some have not returned after lockdown and this has caused problems with cover in the shop. We will continue to monitor the situation at Prudhoe next year.*

*A card machine had been introduced to the shop in Rothbury during 2019 but now all three shops have them to enable contactless payment.*

*Our total shop expenses in 2020 approximately £6000 less than 2019 as would be expected however money has been spent on Covid essential items such as hand sanitiser, paper towels etc. The phone bill was higher than last year but this was due to the fact that we received a rebate in 2019. Staff wages have remained fairly constant year on year although we are aware there will be a wage increase in 2021.*

*Legacies and donations totalled £25,145 and the Branch would like to express its' gratitude to everyone for their generosity and thoughtfulness. The Branch continued to work closely with Scott Mitchell and Associates and many other vets in the area. Total veterinary expenditure was £32,953 which is a drop on the previous year but we saw a fall in the number of animals rehomed so this is only to be expected. It should be noted that this is not a conscious effort on the part of the Trustees to reduce vets fees as we never turn away an animal because of the cost of vet treatment. It is more related to the fact that the animals coming to us are in better physical condition than previously. Our animal boarding costs have fallen by £20000 from an all-time high in 2019. During lock down we had fewer cats in kennels but more rabbits and guinea pig. In total the branch spent £113,166 on all associated animal rehoming costs. The Trustees made a concerted effort to ensure that costs are kept to a minimum so that funds raised are spent on the animals in our care. The reserves have again remained at an acceptable level and with the guidelines of the Charity Commission.*

*The Branch took the necessary steps to be enable it to sustain the amount of animal welfare undertaken during 2020 this and it is hoped that in 2021 we will be able to continue this . The Northumberland West Branch is aware that it is essential to plan for the future and to demonstrate responsible financial management whilst balancing the needs of the current situation and identifying the likely challenges and opportunities that the Branch may face in the medium to long term. In an increasingly complex and changing funding environment the Branch considers the need to be able to absorb setbacks and take advantage of change and opportunity. For this reason they endeavour to set aside capital as a reserve to ensure the long term future of the branch. At the end of 2020 the charity had freely available unrestricted reserves of £316k (excluding tangible fixed assets). These reserves represent 13 months' estimated total operating expenditure. It is the opinion of the Trustees that the existing reserves are sufficient to meet any reduction in incoming resources. The charity aims to maintain free reserves of between 1 and 2 years operating expenditure and this policy is reviewed annually.*

*The current investment policy aim is: -that all fixed-interest investments currently held should be retained until maturity when they should be reinvested with the guidance of the branch financial advisor. Currently investments are valued at £242k.*

*Risk management The RSPCA Northumberland West Branch performs a wide range of activities, all of which give rise to some level of risk. It is fully committed to regularly identifying and assessing these risks and taking appropriate action to prevent or minimise their impact on service delivery. In this way the Branch will better achieve its corporate objectives and enhance the value of the services it provides.*

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# RSPCA NORTHUMBERLAND WEST BRANCH

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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By definition risk management is:-

'The identification, analysis and control, primarily economic, of those risks which can impact on the society's ability to deliver its priorities and objectives'.

The objectives of the Branch's risk management strategy are to:

- embed risk management into the culture and operations of the Branch.
- adopt a systematic approach to risk management as an integral element of service planning and performance management.
- manage risk in accordance with best practice.
- anticipate and respond to changing social, environmental and legislative requirements.
- make sure that sections have clear accountability for both the ownership and cost of risk and the tools to effectively reduce it.

These objectives will be achieved by:

- establishing clear roles and responsibilities and reporting lines for risk management within the Society.
- incorporating risk management in the Society's decision-making, business planning and performance management processes.
- monitoring risk management and internal control arrangements on a regular basis.
- reinforcing the importance of effective risk management through training and providing opportunities for shared learning.
- providing suitable insurance or other arrangements to manage the impact of unavoidable risks.

### **Plans for the future**

*Plans for the future The trustees' plans for 2021 are aimed at moving forward positively, planning for the new ventures and consolidating the good work they had already put in place.*

*Our only aim for 2021 is to continue funding our work during the pandemic.*

# RSPCA NORTHUMBERLAND WEST BRANCH

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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### **Structure, governance and management**

The charity is an unincorporated charitable association and a branch of (and thus dependent upon) the Royal Society for the prevention of Cruelty to Animals. The society was incorporated by the RSPCA Animals Act 1932. The branch is subject to the Society's rules, policies and guidance and to the branch rules.

The trustees who served during the year and up to the date of signature of the financial statements were:

J Ormiston - Chairman

R Duggan

S Hogarth

A Wakelam

S Watkins

J Ball

(Resigned 30 June 2020)

B Hodgson

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The charity appoints locally elected trustees recruited from the branch membership. Northumberland West Branch welcomes all applications to join the committee and looks for people from all backgrounds. A wide diversity creates interesting debate and new ideas. An induction and training programme is available to all potential and existing trustees.

The board of trustees meet once a month. The day to day operations of the charity, together with all staff and volunteers, are managed by the Trustees, with the re-homing office co-ordinating the re-homing activities and a shop manager in each of the three shops.

The trustees' report was approved by the Board of Trustees.

.....  
**J Ormiston - Chairman**

Trustee

Dated: .....

# RSPCA NORTHUMBERLAND WEST BRANCH

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF RSPCA NORTHUMBERLAND WEST BRANCH

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I report on the financial statements of the charity for the year ended 31 December 2020, which are set out on pages 8 to 18.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Anthony Dunn  
Stokoe Rodger LLP

St Matthews House  
Haugh Lane  
Hexham  
Northumberland  
NE46 3PU  
Dated: .....

# RSPCA NORTHUMBERLAND WEST BRANCH

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

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	Notes	2020 £	2019 £
<b>Income from:</b>			
Donations and legacies	3	111,344	90,216
Charitable activities	4	2,292	3,130
Shop income	5	116,881	193,585
Investment income	6	50	168
Other income	7	780	840
		<hr/>	<hr/>
<b>Total income and endowments</b>		231,347	287,939
<b>Expenditure on:</b>			
Shop expenses and fundraising costs	8	129,884	136,698
		<hr/>	<hr/>
Boarding, rehoming and care of animals	9	123,755	158,631
		<hr/>	<hr/>
<b>Total resources expended</b>		253,639	295,329
		<hr/>	<hr/>
Net gains on investments		(2,476)	28,606
		<hr/>	<hr/>
<b>Net movement in funds</b>		(24,768)	21,216
		<hr/>	<hr/>
Fund balances at 1 January 2020		350,058	328,842
		<hr/>	<hr/>
<b>Fund balances at 31 December 2020</b>		325,290	350,058
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# RSPCA NORTHUMBERLAND WEST BRANCH

## BALANCE SHEET

AS AT 31 DECEMBER 2020

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	Notes	2020 £	£	2019 £	£
<b>Fixed assets</b>					
Tangible assets	13		9,637		12,392
Investments	14		241,609		244,085
			<u>251,246</u>		<u>256,477</u>
<b>Current assets</b>					
Stocks	15	187		187	
Debtors	16	16,023		18,740	
Cash at bank and in hand		64,980		91,417	
		<u>81,190</u>		<u>110,344</u>	
<b>Creditors: amounts falling due within one year</b>	17	(7,146)		(16,763)	
Net current assets			74,044		93,581
<b>Total assets less current liabilities</b>			<u>325,290</u>		<u>350,058</u>
<b>Income funds</b>					
Unrestricted funds			325,290		350,058
			<u>325,290</u>		<u>350,058</u>

The accounts were approved by the Trustees on .....

.....  
J Ormiston - Chairman  
Trustee

.....  
A Wakelam  
Trustee

# RSPCA NORTHUMBERLAND WEST BRANCH

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 DECEMBER 2020*

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### 1 Accounting policies

#### Charity information

The charity is an unincorporated charitable association and a branch of (and thus dependent upon) the Royal Society for the prevention of Cruelty to Animals. The society was incorporated by the RSPCA Animals Act 1932. The branch is subject to the Society's rules, policies and guidance and to the branch rules.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the accounts.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected.

# RSPCA NORTHUMBERLAND WEST BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

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### 1 Accounting policies

(Continued)

#### 1.5 Resources expended

These are included in the statement of financial activities on an accruals basis, inclusive of any irrecoverable VAT.

Most expenditure is directly attributable to specific activities and has been included in those costs categories. Where costs cannot be directly attributable to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Costs of generating funds, comprises of all costs which are directly attributable to fundraising activities and the shop trading.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature to support them.

Corporate governance costs includes those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fee, costs linked to the strategic management of the charity and a proportion of the support 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. All other support costs, including irrecoverable VAT, are allocated equally between the activities of the charity, including governance costs.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

All assets costing £100 or more are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Office equipment	20% reducing balance
Fixtures & fittings	20% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

# RSPCA NORTHUMBERLAND WEST BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2020

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#### 1 Accounting policies

(Continued)

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ (expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

#### 1.8 Stocks

Stocks are stated at the lower of cost and net realisable value. Stock consists entirely of purchased goods for resale. Stocks of donated goods carry no value in the accounts.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# RSPCA NORTHUMBERLAND WEST BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

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### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **1.11 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.12 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# RSPCA NORTHUMBERLAND WEST BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

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### 3 Donations and legacies

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2020</b>	2019
	£	£
Donations and gifts	49,318	54,721
Legacies receivable	1,000	35,457
Grants received	61,026	38
	<u>111,344</u>	<u>90,216</u>

### 4 Charitable activities

	<b>2020</b>	<b>2019</b>
	£	£
Income from fundraising	<u>2,292</u>	<u>3,130</u>

### 5 Other trading activities

	<b>2020</b>	<b>2019</b>
	£	£
Shop income	<u>116,881</u>	<u>193,585</u>

### 6 Investments

	<b>2020</b>	<b>2019</b>
	£	£
Interest receivable	<u>50</u>	<u>168</u>

# RSPCA NORTHUMBERLAND WEST BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

### 7 Other income

	2020	2019
	£	£
Other income	780	840

### 8 Costs of generating funds

	2020	2019
	£	£
<u>Shop expenses</u>		
Shop trading costs	54,504	57,987
Staff costs	66,811	69,117
Depreciation and impairment	283	353
Support costs	3,176	3,144
Total shop expenses	124,774	130,601
<u>Other fundraising costs</u>		
Fundraising costs	5,110	6,097
	129,884	136,698

### 9 Charitable activities

	Boarding, rehoming and care of animals	Support costs	Total	Total
	2020	2020	2019	2018
	£	£	£	£
Staff costs	10,636	-	10,636	12,795
Depreciation and impairment	2,650	-	2,650	3,533
Activities undertaken directly	96,705	3,176	99,881	131,576
	109,991	3,176	113,167	147,904
Share of governance costs (see note 10)	10,588	-	10,588	10,727
	120,579	3,176	123,755	158,631

Governance costs includes £2,000 (2019-£2,000) with regard to independent examination and accountancy fees.

# RSPCA NORTHUMBERLAND WEST BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

### 10 Governance and share of support costs

	Governance costs £	2020 £	2019 £
Share of support costs			
Depreciation	75	75	836
Unrecoverable VAT on overheads	2,382	2,382	2,008
Other administrative expenses	794	794	1,136
Governance costs			
Accountancy	2,000	2,000	2,000
Donations to Headquarters etc	551	551	551
Professional fees	4,785	4,785	4,196
	<u>10,588</u>	<u>10,588</u>	<u>10,727</u>

### 11 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but one of them was reimbursed a total of £53 travelling expenses.

### 12 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
	9	9

#### Employment costs

	2020 £	2019 £
Wages and salaries	76,653	80,611
Social security costs	-	394
Other pension costs	794	907
	<u>77,447</u>	<u>81,912</u>

# RSPCA NORTHUMBERLAND WEST BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

### 13 Tangible fixed assets

	Office equipment £	Fixtures & fittings £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 January 2020	1,662	38,695	14,133	54,490
Additions	-	255	-	255
At 31 December 2020	1,662	38,950	14,133	54,745
<b>Depreciation and impairment</b>				
At 1 January 2020	1,284	37,282	3,533	42,099
Depreciation charged in the year	76	283	2,650	3,009
At 31 December 2020	1,360	37,565	6,183	45,108
<b>Carrying amount</b>				
At 31 December 2020	302	1,385	7,950	9,637
At 31 December 2019	378	1,414	10,600	12,392

### 14 Fixed asset investments

	Listed investments £	Alternative investments £	Cash in portfolio £	Total £
<b>Cost or valuation</b>				
At 1 January 2019	193,829	34,026	16,230	244,085
Valuation changes	(1,056)	(1,420)	-	(2,476)
Movement	3,139	-	(3,139)	-
At 31 December 2020	195,912	32,606	13,091	241,609
<b>Carrying amount</b>				
At 31 December 2020	195,912	32,606	13,091	241,609
At 31 December 2019	193,829	34,026	16,230	244,085

### 15 Stocks

	2020 £	2019 £
Finished goods and goods for resale	187	187

# RSPCA NORTHUMBERLAND WEST BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

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<b>16 Debtors</b>	<b>2020</b>	<b>2019</b>
<b>Amounts falling due within one year:</b>	<b>£</b>	<b>£</b>
Trade debtors	174	41
Other debtors	10,249	13,099
Prepayments and accrued income	5,600	5,600
	<u>16,023</u>	<u>18,740</u>
	<u><u>16,023</u></u>	<u><u>18,740</u></u>

  

<b>17 Creditors: amounts falling due within one year</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	1,753	2,098
Trade creditors	3,393	12,665
Accruals and deferred income	2,000	2,000
	<u>7,146</u>	<u>16,763</u>
	<u><u>7,146</u></u>	<u><u>16,763</u></u>

  

<b>18 Related party transactions</b>
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The charity operates as a branch of the Royal Society for the prevention of Cruelty to Animals (RSPCA). During the year a contribution of £551 (2019 £551) was paid to the RSPCA as a contribution towards their costs.

During the year contributions from head office were received by the branch in respect of Door to Door Donations of £25,173 (2019 £26,739).