

**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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<b>Trustees</b>	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)
<b>Charity number</b>	232241	
<b>Principal address</b>	4 Newman Row Battle Hill Hexham Northumberland NE46 1BB	
<b>Independent examiner</b>	Anthony Dunn TC Group 15 Bankside The Watermark Gateshead NE11 9SY	
<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 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 months 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 introduced the Care Contribution fund for all branches which is a 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

**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

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

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	(43,583)		(21,735)	
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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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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



**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.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

**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**

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
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**

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

**5 Other trading activities**

	2024 £	2023 £
Shop income	<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**

**7 Other income**

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

**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
	<u>          </u>	<u>          </u>
Total shop expenses	159,535	150,035
	<u>          </u>	<u>          </u>
<u>Other fundraising costs</u>		
Fundraising costs	8,215	3,561
	<u>          </u>	<u>          </u>
	<u>167,750</u>	<u>153,596</u>

# 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</b>	<b>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
At 31 December 2024	1,662	39,505	14,133	55,300
<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
At 31 December 2024	1,538	38,620	11,617	51,775
<b>Carrying amount</b>				
At 31 December 2024	124	885	2,516	3,525
At 31 December 2023	155	913	3,354	4,422

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
At 31 December 2024	250,961	18,941	17,546	287,448
<b>Carrying amount</b>				
At 31 December 2024	250,961	18,941	17,546	287,448
At 31 December 2023	226,361	34,936	10,839	272,136



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

**18 Debtors**

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

**19 Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</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>          </u>	<u>          </u>
	<b>43,583</b>	<b>21,735</b>
	<u>          </u>	<u>          </u>

**20 Retirement benefit schemes**

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

	<b>At 1 January 2024</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Gains and losses</b>	<b>At 31 December 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</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).