

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS DURHAM AND DISTRICT BRANCH

England & Wales · Charity number 232263

Details

Other names	RSPCA DURHAM AND DISTRICT BRANCH
Status	Registered
Legal form	Other
Registered	1963-12-20
Register	View on the Charity Commission register

Contact

Address	RSPCA Charity Shop 20 High Street Langley Moor Durham
Phone	01913782645
Email	secretary@rspcadurham.org.uk
Website	rspcadurham.org.uk

Activities

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: To take animals from the National society Inspectors, to assist the National charity in it's aims of protecting animals and to find homes for those animals which come into our care. To assist with individuals with the care of their animals.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services
- **What:** Animals
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- **Area of benefit:** DURHAM AND DISTRICT.
- Durham

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£314,660	£329,059	-	-
2024-12-31	£338,841	£322,645	-	-
2023-12-31	£341,279	£395,084	-	-
2022-12-31	£331,134	£362,346	-	-
2021-12-31	£378,011	£293,005	-	-
2020-12-31	£886,050	£221,394	£853,183	7

Trustees

Name	Role	Appointed
Brian Folkard		2024-06-30
CHRISTINE CECILIA WHILLIS		
KATHLEEN JUDITH MYATT		
PAULINE BARTLETT		
Susan Fleming		2024-06-04
Susan Khan		2024-09-26

Accounts

Charity registration number 232263 (England and Wales)

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS DURHAM AND DISTRICT BRANCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

S Khan
B Folkard
S Fleming
C Whillis
P Bartlett
K Myatt

Charity registration

England and Wales

232263

Principal address

20 High Street
Langley Moor
Durham
DH7 8JF

Independent examiner

David Holloway BA FCA DChA
RMT Accountants & Business Advisors Ltd
Finchdale House
Belmont Business Park
Durham
DH1 1TW

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS DURHAM AND DISTRICT BRANCH

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ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS DURHAM AND DISTRICT BRANCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

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, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)".

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.

Public benefit

The Trustees have complied with the duty under the Charities Act 2011 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, benefitting 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 both a vouchers scheme and payment of part or whole (neutering scheme only).
- During 2025, welfare help was issued to the public with a value of £14,776 thus benefitting 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 school children about caring for pets. These activities benefit the public through the promotion of responsible pet ownership.
- RSPCA Durham & District Branch provides volunteering opportunities for those who wish to support our work including trusteeship, fundraising and some animal care via help with our animals or fostering. This benefits local people, schools and companies by providing the possibility of doing work which is compassionate and rewarding.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS DURHAM AND DISTRICT BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

The main activities to achieve this are the operation of an animal re-homing programme and an animal welfare service to help provide subsidised veterinary care to animals in need. In 2025 we provided welfare help worth £29,174 to cats, dogs and other animals.

Our force of volunteers provides invaluable support. We estimate that our volunteers contributed some 28,300 hours of their free time during 2025, which to a financial contribution of over £345,826.

We are in the process of changing the branch to a Charitable Incorporated Organisation. In effect this will give the branch more autonomy and it will become an entity in its own right; it will give the branch the ability to enter contracts and improve limited liability for trustees which should assist in future Trustee recruitment.

Achievements and performance

Significant activities and achievements against objectives

2025 was a quiet year for dog intake but the branch still rehomed 13 dogs in 2025.

We are still looking to join The Regional Cat Hub, to support cats in our local area.

We have had two fairs this year an Easter fair and a Christmas fair which were both very successful and we look forward to next year's fairs.

We have successfully helped hundreds of people with our welfare assistance scheme which included help with vet bills and help with cat and dog food.

Also, we are working with people with learning difficulties to give them opportunities to experience working with the community by volunteering in our shops.

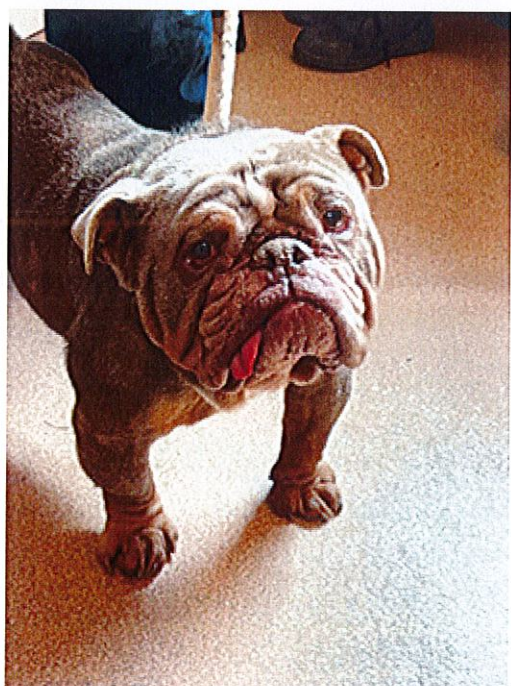
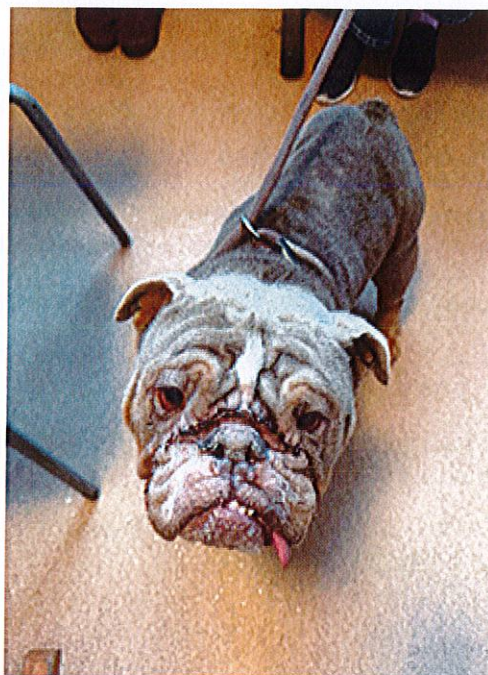
ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS DURHAM AND DISTRICT BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Stan

This is our lovely boy Stan who came into us with terrible skin problems and was not able to breathe properly due to overgrowth of the skin fold over his nose. After neumerous medicated baths and a operation to reduce his skin fold and plenty of love Stan is now happy and settled in his new forever home.



ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS DURHAM AND DISTRICT BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Welfare help, including neutering vouchers and vet fee's is always available. The vets we deal with have accommodated us so well - Weardale at Crook, Vets4pets at Durham, Scott Mitchell at Tow Law, Dunelm at Durham and Wilsons at Bishop Auckland.

We have had a successful year in our three shops due to a high increased number of donations and customers. The number of volunteers in our shops has also increased and we are so very grateful for all their hard work in helping us raise money. We are still working with The Probation Service by letting people complete their community service by volunteering in our shops. We look forward to seeing what the next year will bring.

The Committee would therefore like to place on record our thanks to Christine Angus our Chief Administration Officer. Samantha Angus our Deputy Retail Manager and to all our shop staff David Peel, Stephen Kenny, Cole Waite, Natasha Haygarth, Tracey Maddison, Ross Halpin and Megan Pooley. A big thank you also goes to all our volunteers for all their work during this last year.

We are also extremely grateful to the customers and members of the public who support our shops by buying items and donating goods and without whom we would not be able to operate and help the animals we do.

We would like to thank all the volunteers, both at our shops and with our dogs, for their hard work and dedication throughout the year who have helped us in looking after and finding loving new homes for all the animals in our care in 2025. Without their support, we would not be able to help the number of animals and the new adopters we do.

We would also like to thank the staff and owners at Deerness Boarding Kennels & Cattery, for their work in 2025 with the dogs, who have often gone over and above expectations, to provide support to the Branch.

We would also like to thank the staff and customers at Tesco (Gilesgate) who have again supported us.

Financial review

Investment policy and objectives

At 31 December 2025 the Branch investment policy was:

- " That the Barclays Bank current account not fall below £1,000."
- " That the Santander current account balance should not fall below £1,000."
- " That the Lloyds account balances should not fall below £10,000."

The Trustees recognise that this policy should be reviewed on an annual basis following the publication of the independently examined accounts for the previous year. In line with the Investment policy at December 2025 we continue to review the investment in short term Treasury Funds and these continue to produce a substantial increase in interest over available bank accounts.

Reserves policy

The Branch holds reserves in order that levels of service provided for animal welfare may be maintained should there be a reduction in incoming resources. Reserves in this context mean funds that are freely available for the Branch's general purposes after all commitments have been met. The trustees consider that holding twelve months of running costs to be an appropriate level of reserves. Holding this level of reserves is considered to be prudent and allows the trustees to meet obligations under leases and meet urgent requirements for funding. It also allows flexibility of reacting to events and running campaigns. The charity is required, under the terms of the leases, to maintain the shops to a minimum standard. The Trustees are also conscious that they need to continually invest in the look of the premises so as to remain competitive. In addition the Branch may hold "restricted reserves" which represent funds donated for a specific purpose, which cannot be used for anything other than the purpose for which they were donated.

The branch holds unrestricted reserves of £864,779 represented by the net current assets.

It is very important for the branch to generate enough funds to run day to day expenses. It is the opinion of the Trustees that the existing reserves are sufficient to meet any reduction in incoming resources.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS DURHAM AND DISTRICT BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Structure, governance and management

The RSPCA Durham and District Branch is an unincorporated charitable organisation and a separately registered branch of the Royal Society of the Prevention of Cruelty to Animals (the Society) carrying out its direct animal welfare work in the northern part of County Durham. Its registered charity number is 232263.

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

S Khan
B Folkard
S Fleming
C Whillis
P Bartlett
K Myatt

Recruitment and appointment of trustees

Trustees are recruited mostly through being personally known to current Trustees and who have been associated with the branch for some time. If not already members of the Society they are asked to join and wait the required three months.

An initial interview is made by the Chair with the potential Trustee to explain the duties and responsibilities of trusteeship. They will be asked to attend a Committee meeting as a visitor to introduce themselves to the other Trustees and thereafter if they feel they can fulfil their duties, have the required 3 month membership at the time of the AGM and would like to stand, they are entered into the election process at the AGM or they may be co-opted at other times of the year. Other Trustees may join through enquiry to the branch offering to volunteer and Trusteeship is offered as an option along with other alternatives such as assisting in our shops, fostering or home visiting.

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



C Whillis

Trustee

Date: 18/5/26

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS DURHAM AND DISTRICT BRANCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS DURHAM AND DISTRICT BRANCH

I report to the trustees on my examination of the financial statements of Royal Society for the Prevention of Cruelty to Animals Durham and District Branch (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

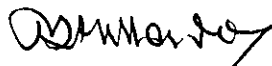
Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements 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 UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



David Holloway BA FCA DChA
RMT Accountants & Business Advisors Ltd
Finchdale House
Belmont Business Park
Durham
DH1 1TW

Date: 18 May 2016

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS DURHAM AND DISTRICT BRANCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	3	31,953	37,027
Other trading activities	4	259,557	277,054
Investments	5	23,150	24,760
Total income		<u>314,660</u>	<u>338,841</u>
Expenditure on:			
Raising funds	6	254,465	253,634
Charitable activities	7	74,594	69,011
Total expenditure		<u>329,059</u>	<u>322,645</u>
Net income/(expenditure) and movement in funds		(14,399)	16,196
Reconciliation of funds:			
Fund balances at 1 January 2025		869,368	853,172
Fund balances at 31 December 2025		<u>854,969</u>	<u>869,368</u>

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

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS DURHAM AND DISTRICT BRANCH

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	13		8,190		9,635
Current assets					
Debtors	14	9,978		33,521	
Cash at bank and in hand		849,167		842,521	
		859,145		876,042	
Creditors: amounts falling due within one year	15	(12,366)		(16,309)	
Net current assets			846,779		859,733
Total assets less current liabilities			854,969		869,368
The funds of the charity					
Unrestricted funds	16		854,969		869,368
			854,969		869,368

The financial statements were approved by the trustees on 18 May 2026



C Whillis
Trustee

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS DURHAM AND DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

Royal Society for the Prevention of Cruelty to Animals Durham and District Branch is an unincorporated charitable organisation and a separately registered branch of the Royal Society of the Prevention of Cruelty to Animals (the society) carrying out its direct animal welfare work in the northern part of County Durham. Its registered charity number is 232263.

1.1 Basis of preparation

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" 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 have been separated from unrestricted General reserves to be used for a specific purpose at the trustees discretion.

1.4 Income

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.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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. If the amount is not known, the legacy is treated as a contingent asset.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS DURHAM AND DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

1.5 Expenditure

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.

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.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	15% reducing balance
Plant and equipment	15% reducing balance
Fixtures and fittings	15% 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.

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).

1.8 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.

1.9 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.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS DURHAM AND DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

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.

1.10 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.

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

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.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS DURHAM AND DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	31,953	37,027

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	1,190	1,896
Shop income	258,367	275,158
Other trading activities	259,557	277,054

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	23,150	24,760

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Staff costs	195,093	193,927
Depreciation and impairment	1,445	1,699
	196,538	195,626
Trading costs		
Operating charity shops	57,927	58,008
Total costs	254,465	253,634

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS DURHAM AND DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

7 Expenditure on charitable activities

	Kennelling and fostering 2025 £	Other support costs 2025 £	Total 2025 £	Kennelling and fostering 2024 £	Welfare 2024 £	Other support costs 2024 £	Total 2024 £
Direct costs							
Welfare costs	17,324	-	17,324	-	4,859	-	4,859
Kennelling and fostering costs	11,645	-	11,645	11,324	250	-	11,574
Adoption costs	205	-	205	1,610	901	-	2,511
	<u>29,174</u>	<u>-</u>	<u>29,174</u>	<u>12,934</u>	<u>6,010</u>	<u>-</u>	<u>18,944</u>
Share of support and governance costs (see note 8)							
Support	-	45,420	45,420	-	-	50,067	50,067
	<u>29,174</u>	<u>45,420</u>	<u>74,594</u>	<u>12,934</u>	<u>6,010</u>	<u>50,067</u>	<u>69,011</u>
Analysis by fund							
Unrestricted funds	29,174	45,420	74,594	12,934	6,010	50,067	69,011
	<u>29,174</u>	<u>45,420</u>	<u>74,594</u>	<u>12,934</u>	<u>6,010</u>	<u>50,067</u>	<u>69,011</u>

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS DURHAM AND DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

8 Support costs allocated to activities

	2025 £	2024 £
Staff costs	27,024	26,693
Cybertill licence	3,873	4,239
Irrecoverable VAT	1,303	1,671
Travelling expenses	1,359	2,191
Phone, Postage and stationery	2,385	2,110
Legal fees	-	6,269
Card charges	2,022	1,284
HR Costs	4,392	2,431
Payroll and VAT services	1,833	1,163
HMRC interest	79	66
Governance costs	1,150	1,950
	<u>45,420</u>	<u>50,067</u>

9 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,150	1,950
Depreciation of owned tangible fixed assets	1,445	1,699
	<u>2,595</u>	<u>3,649</u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

During the year 4 (2024: 2) Trustees were paid expenses in relation to mileage allowance totalling £1,359 (2024: £2,191)

11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Admin	1	1
Retail	9	8
	<u>10</u>	<u>9</u>
Total	<u>10</u>	<u>9</u>

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS DURHAM AND DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

11 Employees (Continued)

Employment costs	2025 £	2024 £
Wages and salaries	222,117	220,620

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

12 Taxation

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

13 Tangible fixed assets

	Leasehold improvements £	Plant and equipment £	Fixtures and fittings £	Total £
Cost				
At 1 January 2025	14,005	4,063	21,029	39,097
At 31 December 2025	14,005	4,063	21,029	39,097
Depreciation and impairment				
At 1 January 2025	12,919	2,828	13,715	29,462
Depreciation charged in the year	163	185	1,097	1,445
At 31 December 2025	13,082	3,013	14,812	30,907
Carrying amount				
At 31 December 2025	923	1,050	6,217	8,190
At 31 December 2024	1,086	1,235	7,314	9,635

14 Debtors

Amounts falling due within one year:	2025 £	2024 £
Other debtors	8,097	6,568
Prepayments and accrued income	1,881	26,953
	9,978	33,521

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS DURHAM AND DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	4,598	7,130
Other creditors	1,795	950
Accruals and deferred income	5,973	8,229
	<u>12,366</u>	<u>16,309</u>

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2025 £
Kennelling and Cattery Project	650,000	-	-	-	650,000
Cat neutering fund	20,000	-	(3,719)	-	16,281
Dog neutering fund	20,000	-	(2,923)	-	17,077
General funds	179,368	314,660	(322,417)	-	171,611
	<u>869,368</u>	<u>314,660</u>	<u>(329,059)</u>	<u>-</u>	<u>854,969</u>

Previous year:	At 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2024 £
Kennelling and Cattery Project	650,000	-	-	-	650,000
Cat neutering fund	-	-	-	20,000	20,000
Dog neutering fund	-	-	-	20,000	20,000
General funds	203,172	338,841	(322,645)	(40,000)	179,368
	<u>853,172</u>	<u>338,841</u>	<u>(322,645)</u>	<u>-</u>	<u>869,368</u>

There is £650,000 held at the year-end within the fund Kennelling and Cattery project which is set aside by the trustees for the long term project of building or purchasing a new Kennel or cattery.

There is £16,281 held at the year-end within cat neutering fund which is set aside by trustees for the purpose of covering cat neutering costs.

There is £17,077 held at the year-end within dog neutering fund which is set aside by the trustees for the purpose of covering dog neutering costs.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS DURHAM AND DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

17 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	8,786	30,065
Between two and five years	-	8,786
	<u>8,786</u>	<u>38,851</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

RMT Ribchesters
Accountants and Business Advisors
Finchale House
Belmont Business Park
Durham
DH1 1TW

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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.

Public benefit

The Trustees have complied with the duty under the Charities Act 2011 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, benefitting 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 both a vouchers scheme and payment of part or whole (neutering scheme only).

During 2024, welfare help was issued to the public with a value of £6,010 thus benefitting 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 school children about caring for pets. These activities benefit the public through the promotion of responsible pet ownership.

RSPCA Durham & District Branch provides volunteering opportunities for those who wish to support our work including trusteeship, fundraising and some animal care via help with our animals or fostering. This benefits local people, schools and companies by providing the possibility of doing work which is compassionate and rewarding.

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

OBJECTIVES AND ACTIVITIES

Significant activities

The main activities to achieve this are the operation of an animal re-homing programme and an animal welfare service to help provide subsidised veterinary care to animals in need. In 2024 we provided kennelling and foster help worth £12,934 to cats, dogs and other animals.

Our force of volunteers provides invaluable support. We estimate that our volunteers contributed some 27,200 hours of their free time during 2024, which to a financial contribution of over £300,000.

We are considering changing the branch to a Charitable Incorporated Organization. In effect this will give the branch more autonomy and it will become an entity in its own right; it will give the branch the ability to enter contracts and improve limited liability for trustees which should assist in future Trustee recruitment.

2024 was a quieter year for our intake from the inspectorate with a five-month gap from May to October due to the introduction of new paperwork and new training and behaviour schemes to bring us up to date with Nationals new standards. The branch has still adopted 10 dogs in 2024.

Regarding the cat situation we no longer have our cat coordinators and until we find some new coordinators we are looking to join The Regional Cat Hub, to support cats in our local area.

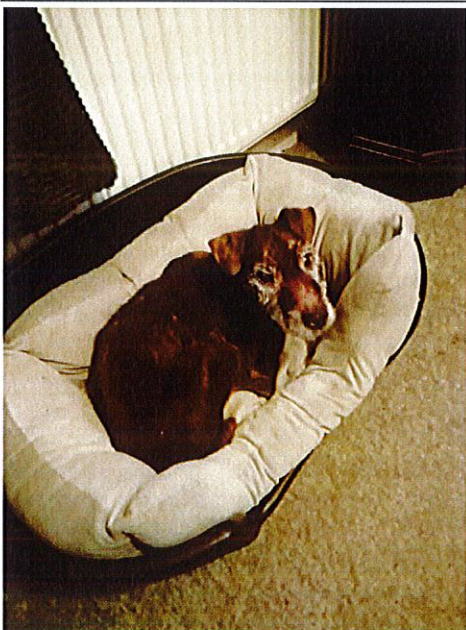
We have had two fairs this year an Easter fair and a Christmas fair which were both very successful and we look forward to next years fairs.

We have successfully helped hundreds of people with our welfare assistance scheme which included help with vet bills and help with cat and dog food.

Also we are working with people with learning difficulties to give them opportunities to experience working with the community by volunteering in our shops.

Jimmy

Jimmy was a 13 year old Patterdale Terrier who came in from our inspectorate. He had spent most of his life in a kennel in a back yard. When he came in he was quite closed down with signs of dementia. One of our lovely kind volunteers adopted him but after 6 weeks and multiple visits to the vets it was decided that his quality of life wasn't improving, and the heartbreaking decision was made to send him over the rainbow bridge. RIP JIMMY.



**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

OBJECTIVES AND ACTIVITIES

Welfare help, including neutering vouchers is always available. The vets we deal with have accommodated us so well - Weardale at Crook, Vets4pets at Durham, Scott Mitchell at Tow Law, Dunelm at Durham and Wilsons at Bishop Auckland.

Volunteers

We have had a successful year in our three shops due to a high increased number of donations and customers. The number of volunteers in our shops has also increased and we are so very grateful for all their hard work in helping us raise money. We are still working with The Probation Service by letting people complete their community service by volunteering in our shops. We look forward to seeing what the next year will bring.

The Committee would therefore like to place on record our thanks to Christine Angus our Chief Administration Officer. Samantha Angus our Deputy Retail Manager and to all our shop staff David Peel, Stephen Kenny, Cole Waite, Natasha Haygarth, Tracey Maddison, Zisel Bhattarai and Megan Pooley. A big thank you also goes to all our volunteers for all their work during this last year.

We are also extremely grateful to the customers and members of the public who support our shops by buying items and donating goods and without whom we would not be able to operate and help the animals we do.

We would like to thank all the volunteers, both at our shops and with dogs, for their hard work and dedication throughout the year who have helped us in looking after and finding loving new homes for all the animals in our care in 2024. Without their support, we would not be able to help the number of animals and the new adopters we do.

We would also like to thank the staff and owners at Deerness Boarding Kennels & Cattery, for their work in 2024 with the dogs, who have often gone over and above expectations, to provide support to the Branch.

We would like to give a big thanks to John Myatt for all his hard work and dedication over the years.

We would also like to thank the staff at Pets at Home (Consett) and Tesco (Gilesgate) who have again supported us.

FINANCIAL REVIEW

Investment policy and objectives

At 31 December 2024 the Branch investment policy was:

- " That the Barclays Bank current account not fall below £1,000."
- " That the Santander current account balance should not fall below £1,000."
- " That the Lloyds account balances should not fall below £10,000."

The Trustees recognise that this policy should be reviewed on an annual basis following the publication of the independently examined accounts for the previous year. In line with the Investment policy at December 2023 we continue to review the investment in short term Treasury Funds and these continue to produce a substantial increase in interest over available bank accounts.

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

FINANCIAL REVIEW

Reserves policy

The Branch holds reserves in order that levels of service provided for animal welfare may be maintained should there be a reduction in incoming resources. Reserves in this context mean funds that are freely available for the Branch's general purposes after all commitments have been met.

The trustees consider that holding twelve months of running costs to be an appropriate level of reserves. Holding this level of reserves is considered to be prudent and allows the trustees to meet obligations under leases and meet urgent requirements for funding. It also allows flexibility of reacting to events and running campaigns. The charity is required, under the terms of the leases, to maintain the shops to a minimum standard. The Trustees are also conscious that they need to continually invest in the look of the premises so as to remain competitive.

In addition, the Branch may hold "restricted reserves" which represent funds donated for a specific purpose, which cannot be used for anything other than the purpose for which they were donated.

The branch holds unrestricted reserves of £869,368 mainly represented by the net current assets of £859,733.

It is very important for the branch to generate enough funds to run day to day expenses. It is the opinion of the Trustees that the existing reserves are sufficient to meet any reduction in incoming resources.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The RSPCA Durham and District Branch is an unincorporated charitable organisation and a separately registered branch of the Royal Society of the Prevention of Cruelty to Animals (the Society) carrying out its direct animal welfare work in the northern part of County Durham. Its registered charity number is 232263.

Recruitment, appointment and training of new trustees

Trustees are recruited mostly through being personally known to current Trustees and who have been associated with the branch for some time. If not already members of the Society they are asked to join and wait the required three months.

An initial interview is made by the Chair with the potential Trustee to explain the duties and responsibilities of trusteeship. They will be asked to attend a Committee meeting as a visitor to introduce themselves to the other Trustees and thereafter if they feel they can fulfil their duties, have the required 3 month membership at the time of the AGM and would like to stand, they are entered into the election process at the AGM or they may be co-opted at other times of the year. Other Trustees may join through enquiry to the branch offering to volunteer and Trusteeship is offered as an option along with other alternatives such as assisting in our shops, fostering or home visiting.

Organisational structure

All policy, planning, major financial or strategic decisions are made by the Trustees in committee. Operational decisions on a day to day basis are made by the appropriate people who have responsibility for their areas of activity such as the animal rehoming co-ordinators. One Trustee is designated as the Shop Co-ordinator and is the Line Manager for the shop manager. The Committee meet once a month to discuss all matters relating to the work of the branch but issues are also discussed by the animal co-ordinators when they meet at the kennels weekly.

Induction and training of new trustees

After new Trustees have been elected they are given the Trustee Induction Pack, the RSPCA publications 'Guidance for Branch Trustees' and the 'Branch and RSPCA Rules'. As part of their induction they are taken to the branch shop to meet the staff and to the Kennels to see the animals and meet the staff there.

Related parties

We have been assisted throughout the year by regional and local RSPCA staff.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

232263

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

Principal address

20 High Street
Langley Moor
Durham
DH7 8JF

Trustees

J Myatt (resigned 7/5/2024)
Mrs C Whillis
Mrs P Bartlett
Mrs K Myatt
Mrs H Domville (resigned 29/2/2024)
R J Swinney (resigned 31/1/2025)
S Khan (appointed 26/9/2024)
B Folkard (appointed 30/6/2024)
S Fleming (appointed 4/6/2024)

Independent Examiner

David Holloway BA(HONS) FCA DChA
RMT Ribchesters
Accountants and Business Advisors
Finchale House
Belmont Business Park
Durham
DH1 1TW

The Trustees are elected annually from the Branch membership at the Annual General Meeting and form the management Committee of the Branch.

Approved by order of the board of trustees on 22 May 2025 and signed on its behalf by:



Mrs C Whillis - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

Independent examiner's report to the trustees of Royal Society for the Prevention of Cruelty to Animals Durham and District Branch

I report to the charity trustees on my examination of the accounts of Royal Society for the Prevention of Cruelty to Animals Durham and District Branch (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

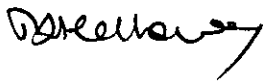
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



David Holloway BA(HONS) FCA DChA

RMT Ribchesters
Accountants and Business Advisors
Finchale House
Belmont Business Park
Durham
DH1 1TW

22 May 2025

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	37,027	-	37,027	56,604
Other trading activities	3	277,054	-	277,054	275,316
Investment income	4	<u>24,760</u>	<u>-</u>	<u>24,760</u>	<u>9,359</u>
Total		<u>338,841</u>	<u>-</u>	<u>338,841</u>	<u>341,279</u>
EXPENDITURE ON					
Raising funds	5	253,634	-	253,634	217,442
Charitable activities	6				
Kennelling and fostering		12,934	-	12,934	75,705
Welfare		6,010	-	6,010	57,167
Other support costs		<u>50,067</u>	<u>-</u>	<u>50,067</u>	<u>44,770</u>
Total		<u>322,645</u>	<u>-</u>	<u>322,645</u>	<u>395,084</u>
NET INCOME/(EXPENDITURE)		16,196	-	16,196	(53,805)
RECONCILIATION OF FUNDS					
Total funds brought forward		853,172	-	853,172	906,977
TOTAL FUNDS CARRIED FORWARD		<u>869,368</u>	<u>-</u>	<u>869,368</u>	<u>853,172</u>

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**BALANCE SHEET
31 DECEMBER 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	11	9,635	-	9,635	11,334
CURRENT ASSETS					
Debtors	12	10,737	-	10,737	11,013
Prepayments and accrued income		22,784	-	22,784	2,674
Cash at bank and in hand		<u>842,521</u>	<u>-</u>	<u>842,521</u>	<u>853,821</u>
		876,042	-	876,042	867,508
CREDITORS					
Amounts falling due within one year	13	(16,309)	-	(16,309)	(25,670)
NET CURRENT ASSETS		<u>859,733</u>	<u>-</u>	<u>859,733</u>	<u>841,838</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		869,368	-	869,368	853,172
NET ASSETS		<u>869,368</u>	<u>-</u>	<u>869,368</u>	<u>853,172</u>
FUNDS	15				
Unrestricted funds				<u>869,368</u>	<u>853,172</u>
TOTAL FUNDS				<u>869,368</u>	<u>853,172</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 May 2025 and were signed on its behalf by:



C Whillis - Trustee

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(36,060)</u>	<u>(34,240)</u>
Net cash used in operating activities		<u>(36,060)</u>	<u>(34,240)</u>
 Cash flows from investing activities			
Interest received		<u>24,760</u>	<u>9,359</u>
Net cash provided by investing activities		<u>24,760</u>	<u>9,359</u>
Change in cash and cash equivalents in the reporting period		(11,300)	(24,881)
Cash and cash equivalents at the beginning of the reporting period		<u>853,821</u>	<u>878,702</u>
 Cash and cash equivalents at the end of the reporting period		<u>842,521</u>	<u>853,821</u>

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2024**

**1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM
OPERATING ACTIVITIES**

	2024 £	2023 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	16,196	(53,805)
Adjustments for:		
Depreciation charges	1,699	2,001
Interest received	(24,760)	(9,359)
(Increase)/decrease in debtors	(19,834)	31,597
Decrease in creditors	<u>(9,361)</u>	<u>(4,674)</u>
Net cash used in operations	<u><u>(36,060)</u></u>	<u><u>(34,240)</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.24 £	Cash flow £	At 31.12.24 £
Net cash			
Cash at bank and in hand	<u>853,821</u>	<u>(11,300)</u>	<u>842,521</u>
	<u>853,821</u>	<u>(11,300)</u>	<u>842,521</u>
Total	<u><u>853,821</u></u>	<u><u>(11,300)</u></u>	<u><u>842,521</u></u>

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Legacies

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made to the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed where material.

Should the charity be notified of a legacy subsequent to the accounting reference date but before the date of approval of the accounts and evidence exists which suggests that the executors of the estate agreed the distribution prior to the end of the reporting period and receipt of the legacy is deemed to be probable then that receipt will be recognised as income in that accounting period.

Voluntary income

Voluntary income, legacies and donations are accounted for as received by the charity. The income from fundraising activities is shown gross with the associated costs included in raising funds.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Equipment	- 15% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	37,027	55,604
Legacies	<u>-</u>	<u>1,000</u>
	<u>37,027</u>	<u>56,604</u>

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	1,896	1,690
Shop income	<u>275,158</u>	<u>273,626</u>
	<u>277,054</u>	<u>275,316</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>24,760</u>	<u>9,359</u>

5. RAISING FUNDS

Other trading activities

	2024	2023
	£	£
Purchases	-	259
Wages	193,927	157,640
Stationery	131	1,171
Telephone	4,114	2,490
Rent	33,590	31,177
Light and heat	6,959	7,042
Insurance	1,766	768
Cleaning	1,997	1,747
Refreshments	85	74
Sundry	2,634	4,340
Rates, water and waste	5,291	4,735
Repairs and renewals	1,440	4,000
Depreciation - shop fittings	1,290	1,518
Depreciation - equipment	218	256
Depreciation - improvements to shops	<u>192</u>	<u>225</u>
	<u>253,634</u>	<u>217,442</u>

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Kennelling and fostering	12,934	-	12,934
Welfare	6,010	-	6,010
Other support costs	-	<u>50,067</u>	<u>50,067</u>
	<u>18,944</u>	<u>50,067</u>	<u>69,011</u>

7. SUPPORT COSTS

	Finance £	Other £	Totals £
Other support costs	<u>1,950</u>	<u>48,117</u>	<u>50,067</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

	2024	2023
Number of trustees who were paid expenses	<u>2</u>	<u>5</u>
Nature of the expenses	Mileage allowance	
Total amount paid	<u>£2,191</u>	<u>£5,573</u>

9. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2024	2023
Admin	1	1
Retail	<u>8</u>	<u>9</u>
	<u>9</u>	<u>10</u>

No employees received emoluments in excess of £60,000.

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	56,604	-	56,604
Other trading activities	275,316	-	275,316
Investment income	<u>9,359</u>	<u>-</u>	<u>9,359</u>
Total	<u>341,279</u>	<u>-</u>	<u>341,279</u>
EXPENDITURE ON			
Raising funds	217,442	-	217,442
Charitable activities			
Kennelling and fostering	75,705	-	75,705
Welfare	57,167	-	57,167
Other support costs	<u>44,770</u>	<u>-</u>	<u>44,770</u>
Total	<u>395,084</u>	<u>-</u>	<u>395,084</u>
NET INCOME/(EXPENDITURE)	(53,805)	-	(53,805)
RECONCILIATION OF FUNDS			
Total funds brought forward	906,977	-	906,977
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>853,172</u>	<u>-</u>	<u>853,172</u>

11. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Equipment £	Totals £
COST				
At 1 January 2024 and 31 December 2024	<u>14,005</u>	<u>21,029</u>	<u>4,063</u>	<u>39,097</u>
DEPRECIATION				
At 1 January 2024	12,728	12,424	2,611	27,763
Charge for year	<u>191</u>	<u>1,291</u>	<u>217</u>	<u>1,699</u>
At 31 December 2024	<u>12,919</u>	<u>13,715</u>	<u>2,828</u>	<u>29,462</u>
NET BOOK VALUE				
At 31 December 2024	<u>1,086</u>	<u>7,314</u>	<u>1,235</u>	<u>9,635</u>
At 31 December 2023	<u>1,277</u>	<u>8,605</u>	<u>1,452</u>	<u>11,334</u>

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	4,125	4,125
VAT	2,443	3,533
Prepayments	<u>4,169</u>	<u>3,355</u>
	<u><u>10,737</u></u>	<u><u>11,013</u></u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	-	14,755
Taxation and social security	7,130	3,238
Other creditors	<u>9,179</u>	<u>7,677</u>
	<u><u>16,309</u></u>	<u><u>25,670</u></u>

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	30,065	25,592
Between one and five years	<u>8,786</u>	<u>22,211</u>
	<u><u>38,851</u></u>	<u><u>47,803</u></u>

15. MOVEMENT IN FUNDS

	At 1.1.24	Net movement in funds	Transfers between funds	At 31.12.24
	£	£	£	£
Unrestricted funds				
General fund	203,172	16,196	(40,000)	179,368
Kennelling and Cattery project	650,000	-	-	650,000
Cat neutering fund	-	-	20,000	20,000
Dog neutering fund	<u>-</u>	<u>-</u>	<u>20,000</u>	<u>20,000</u>
	<u>853,172</u>	<u>16,196</u>	<u>-</u>	<u>869,368</u>
TOTAL FUNDS	<u><u>853,172</u></u>	<u><u>16,196</u></u>	<u><u>-</u></u>	<u><u>869,368</u></u>

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	338,841	(322,645)	16,196
TOTAL FUNDS	<u>338,841</u>	<u>(322,645)</u>	<u>16,196</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	256,977	(53,805)	203,172
Kennelling and Cattery project	<u>650,000</u>	<u>-</u>	<u>650,000</u>
	<u>906,977</u>	<u>(53,805)</u>	<u>853,172</u>
TOTAL FUNDS	<u>906,977</u>	<u>(53,805)</u>	<u>853,172</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	341,279	(395,084)	(53,805)
TOTAL FUNDS	<u>341,279</u>	<u>(395,084)</u>	<u>(53,805)</u>

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	256,977	(37,609)	(40,000)	179,368
Kennelling and Cattery project	650,000	-	-	650,000
Cat neutering fund	-	-	20,000	20,000
Dog neutering fund	-	-	20,000	20,000
	<u>906,977</u>	<u>(37,609)</u>	<u>-</u>	<u>869,368</u>
TOTAL FUNDS	<u>906,977</u>	<u>(37,609)</u>	<u>-</u>	<u>869,368</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	680,120	(717,729)	(37,609)
	<u>680,120</u>	<u>(717,729)</u>	<u>(37,609)</u>
TOTAL FUNDS	<u>680,120</u>	<u>(717,729)</u>	<u>(37,609)</u>

There is £650,000 held at the year-end within the fund Kennelling and Cattery project which is set aside by the trustees for the long term project of building or purchasing a new kennel or cattery.

There is £20,000 held at the year-end within the cat neutering fund which is set aside by the trustees for the purpose of covering cat neutering costs.

There is £20,000 held at the year-end within the dog neutering fund which is set aside by the trustees for the purpose of covering dog neutering costs.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024, or for the year ended 31 December 2023.

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

Ribchesters,
Chartered Accountants
Finchale House
Belmont Business Park
Durham
DH1 1TW

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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.

Public benefit

The Trustees have complied with the duty under the Charities Act 2011 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 both a vouchers scheme and payment of part or whole (neutering scheme only).

During 2023, welfare help was issued to the public with a value of £50,420 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 school children about caring for pets. These activities benefit the public through the promotion of responsible pet ownership

RSPCA Durham & District Branch provides volunteering opportunities for those who wish to support our work including trusteeship, fundraising and some animal care via help with our animals or fostering. This benefits local people, schools and companies by providing the possibility of doing work which is compassionate and rewarding.

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

OBJECTIVES AND ACTIVITIES

Significant activities

The main activities to achieve this are the operation of an animal re-homing programme and an animal welfare service to help provide subsidised veterinary care to animals in need.

In 2023 we provided welfare help worth £50,420 to cats, dogs and other animals

Our force of volunteers provides invaluable support. We estimate that our volunteers contributed some 26,000 hours of their free time during 2022, which to a financial contribution of over £250,000.

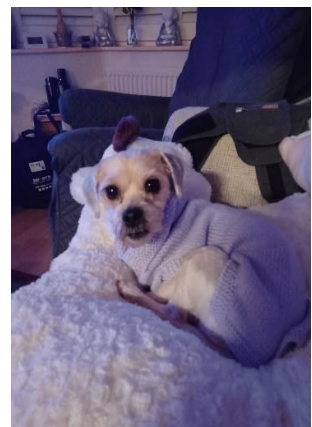
We are considering changing the branch to a charitable incorporated Organisation. In effect this will give the branch more autonomy and it will become an entry in its own right, it will give the branch the ability to enter into contracts and improve limited liability for trustees which should assist in future Trustee recruitment.

We are also extremely grateful to the customers and members of the public who support our shops by buying items and donating goods and without whom we would not be able to operate and help the animals we do.

The branch has undergone some testing times this year with issues around branch governance. The branch is working hard to improve its systems and processes but, until this is completed the branch is not taking in any animals for rehoming or giving welfare under instruction of the National RSPCA.

Once again, we have experienced another busy year the branch has adopted 39 dogs and 45 cats (84 animals).

Honey (2 years) and Coco (8 Months) came into us through our inspectors in October 2023, they were both absolutely terrified and so severely matted we weren't even sure what breed they were. After receiving plenty of love and TLC these two beautiful girls went on to find loving new homes and are now enjoying the lives that they



Welfare help, including neutering vouchers is always available. The vets we deal with have accommodated us so well Weardale at Crook, Vets4pets at Durham, Scott Mitchell at Tow Law, Dunelm at Durham and Wilsons at Bishop Auckland.

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

OBJECTIVES AND ACTIVITIES

Volunteers

We would like to thank all the volunteers, both at our shops and with cats and dogs, for their hard work and dedication throughout the year who have helped us in looking after and finding loving new homes for all the animals in our care in 2023. Without their support, we would not be able to help the number of animals and the new adopters we do.

We would also like to thank the staff and owners at Deerness Boarding Kennels & Cattery, for their work in 2023 with the dogs and cats, who have often gone over and above expectations, to provide support to the Branch.

We would like to give a big thanks to Laurie Whittle, Hilda Domville and John Myatt for all their hard work and dedication over the years.

There were a number of changes in our shops in 2023, we have had a successful year in our three shops due to a high increased number of donations and customers. The number of volunteers in our shops has also increased and we are so very grateful for all their hard work in helping us raise money. We are still working with probation by letting people complete their community service by volunteering in our shops. We look forward to seeing what the next year will bring.

The Committee would therefore like to place on record our thanks to Christine Angus our Chief Administration Officer. Samantha Angus our Deputy Retail Manager and to all our shop staff David Peel, Stephen Kenny, Cole Waite, Natasha Haygarth, Tracey Maddison, Batool Almousawi, Jordan Alderson, Jade Lowther. A big thank you also goes to all our Volunteers for all their work during this last year.

ACHIEVEMENT AND PERFORMANCE

Conclusion and future

During 2023 the Branch hosted two very successful fairs. We would also like to thank the staff at Pets at Home (Consett) and Tesco (Gilegate) who have again supported us.

FINANCIAL REVIEW

Investment policy and objectives

At 31 December 2023 the Branch investment policy was:

" That the Barclays Bank current account not fall below £1,000."

" That the Santander current account balance should not fall below £1,000."

" That the Lloyds account balances should not fall below £10,000."

The Trustees recognise that this policy should be reviewed on an annual basis following the publication of the independently examined accounts for the previous year. In line with the Investment policy at December 2023 we continue to review the investment in short term Treasury funds and these continue to produce a substantial increase in interest over available bank accounts.

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

FINANCIAL REVIEW

Reserves policy

The Branch holds reserves in order that levels of service provided for animal welfare may be maintained should there be a reduction in incoming resources. Reserves in this context mean funds that are freely available for the Branch's general purposes after all commitments have been met.

The trustees consider that holding twelve months of running costs to be an appropriate level of reserves. Holding this level of reserves is considered to be prudent and allows the trustees to meet obligations under leases and meet urgent requirements for funding. It also allows flexibility of reacting to events and running campaigns. The charity is required, under the terms of the leases, to maintain the shops to a minimum standard. The Trustees are also conscious that they need to continually invest in the look of the premises so as to remain competitive

In addition the Branch may hold "restricted reserves" which represent funds donated for a specific purpose, which cannot be used for anything other than the purpose for which they were donated

The branch holds unrestricted reserves of £853,172 represented by the net current assets of £841,838. This is well in excess of the Trustees intended reserve and has arose from very large legacies received in late 2020; the Trustees therefore designated these sums (in the amount of £650,000) for long term project of building or purchasing a Kennel or Cattery to house animals in our care.

It is very important for the branch to generate enough funds to run day to day expenses. It is the opinion of the Trustees that the existing reserves are sufficient to meet any reduction in incoming resources

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The RSPCA Durham and District Branch is an unincorporated charitable organisation and a separately registered branch of the Royal Society of the Prevention of Cruelty to Animals (the Society) carrying out its direct animal welfare work in the northern part of County Durham. Its registered charity number is 232263.

Recruitment, appointment and training of new trustees

Trustees are recruited mostly through being personally known to current Trustees and who have been associated with the branch for some time. If not already members of the Society they are asked to join and wait the required three months.

An initial interview is made by the Chair with the potential Trustee to explain the duties and responsibilities of trusteeship. They will be asked to attend a Committee meeting as a visitor to introduce themselves to the other Trustees and thereafter if they feel they can fulfil their duties, have the required 3 month membership at the time of the AGM and would like to stand, they are entered into the election process at the AGM or they may be co-opted at other times of the year. Other Trustees may join through enquiry to the branch offering to volunteer and Trusteeship is offered as an option along with other alternatives such as assisting in our shops, fostering or home visiting.

Organisational structure

All policy, planning, major financial or strategic decisions are made by the Trustees in committee. Operational decisions on a day to day basis are made by the appropriate people who have responsibility for their areas of activity such as the animal rehoming co-ordinators. One Trustee is designated as the Shop Co-ordinator and is the Line Manager for the shop manager. The Committee meet once a month to discuss all matters relating to the work of the branch but issues are also discussed by the animal co-ordinators when they meet at the kennels weekly.

Induction and training of new trustees

After new Trustees have been elected they are given the Trustee Induction Pack, the RSPCA publications 'Guidance for Branch Trustees' and the 'Branch and RSPCA Rules'. As part of their induction they are taken to the branch shop to meet the staff and to the Kennels to see the animals and meet the staff there.

Related parties

We have been assisted throughout the year by regional and local RSPCA staff.

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

232263

Principal address

20 High Street
Langley Moor
Durham
DH7 8JF

Trustees

J Myatt (resigned 7/5/2024)
Mrs C Whillis
Mrs L Whittle (resigned 8/11/2023)
Mrs P Bartlett
Mrs K Myatt
Mrs H Domville (resigned 29/2/2024)
N J Coney (resigned 23/3/2023)
K F Tabero (resigned 23/3/2023)
T Dominic (resigned 31/5/2023)
R J Swinney (appointed 29/6/2023)

Independent Examiner

David Holloway BA(HONS) FCA DChA
Ribchesters,
Chartered Accountants
Finchale House
Belmont Business Park
Durham
DH1 1TW

The Trustees are elected annually from the Branch membership at the Annual General Meeting and form the management Committee of the Branch.

Approved by order of the board of trustees on and signed on its behalf by:

.....
Mrs C Whillis - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

Independent examiner's report to the trustees of Royal Society for the Prevention of Cruelty to Animals Durham and District Branch

I report to the charity trustees on my examination of the accounts of Royal Society for the Prevention of Cruelty to Animals Durham and District Branch (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David Holloway BA(HONS) FCA DChA

Ribchesters,
Chartered Accountants
Finchale House
Belmont Business Park
Durham
DH1 1TW

Date:

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

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

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	56,604	-	56,604	49,497
Other trading activities	3	275,316	-	275,316	281,281
Investment income	4	<u>9,359</u>	<u>-</u>	<u>9,359</u>	<u>356</u>
Total		<u>341,279</u>	<u>-</u>	<u>341,279</u>	<u>331,134</u>
EXPENDITURE ON					
Raising funds	5	217,442	-	217,442	197,084
Charitable activities	6				
Kennelling and fostering		75,705	-	75,705	49,039
Welfare		57,167	-	57,167	77,722
Other support costs		<u>44,770</u>	<u>-</u>	<u>44,770</u>	<u>38,501</u>
Total		<u>395,084</u>	<u>-</u>	<u>395,084</u>	<u>362,346</u>
NET INCOME/(EXPENDITURE)		(53,805)	-	(53,805)	(31,212)
RECONCILIATION OF FUNDS					
Total funds brought forward		906,977	-	906,977	938,189
TOTAL FUNDS CARRIED FORWARD		<u><u>853,172</u></u>	<u><u>-</u></u>	<u><u>853,172</u></u>	<u><u>906,977</u></u>

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**BALANCE SHEET
31 DECEMBER 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	11	11,334	-	11,334	13,335
CURRENT ASSETS					
Debtors	12	11,013	-	11,013	34,394
Prepayments and accrued income		2,674	-	2,674	10,890
Cash at bank and in hand		<u>853,821</u>	<u>-</u>	<u>853,821</u>	<u>878,702</u>
		867,508	-	867,508	923,986
CREDITORS					
Amounts falling due within one year	13	(25,670)	-	(25,670)	(30,344)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CURRENT ASSETS		<u>841,838</u>	<u>-</u>	<u>841,838</u>	<u>893,642</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		853,172	-	853,172	906,977
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET ASSETS		<u>853,172</u>	<u>-</u>	<u>853,172</u>	<u>906,977</u>
FUNDS	15				
Unrestricted funds				<u>853,172</u>	<u>906,977</u>
TOTAL FUNDS				<u>853,172</u>	<u>906,977</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Mrs C Whillis - Trustee

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(34,240)</u>	<u>(20,355)</u>
Net cash used in operating activities		<u>(34,240)</u>	<u>(20,355)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(7,500)
Interest received		<u>9,359</u>	<u>356</u>
Net cash provided by/(used in) investing activities		<u>9,359</u>	<u>(7,144)</u>
Change in cash and cash equivalents in the reporting period		(24,881)	(27,499)
Cash and cash equivalents at the beginning of the reporting period		<u>878,702</u>	<u>906,201</u>
Cash and cash equivalents at the end of the reporting period		<u><u>853,821</u></u>	<u><u>878,702</u></u>

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(53,805)	(31,212)
Adjustments for:		
Depreciation charges	2,001	1,558
Interest received	(9,359)	(356)
Decrease in debtors	31,597	9,245
(Decrease)/increase in creditors	<u>(4,674)</u>	<u>410</u>
Net cash used in operations	<u>(34,240)</u>	<u>(20,355)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.23 £	Cash flow £	At 31.12.23 £
Net cash			
Cash at bank and in hand	<u>878,702</u>	<u>(24,881)</u>	<u>853,821</u>
	<u>878,702</u>	<u>(24,881)</u>	<u>853,821</u>
Total	<u><u>878,702</u></u>	<u><u>(24,881)</u></u>	<u><u>853,821</u></u>

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Equipment	- 15% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	55,604	36,656
Legacies	1,000	730
Grants	-	12,111
	<u>56,604</u>	<u>49,497</u>

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2023 £	2022 £
Kickstart grant	<u>-</u>	<u>12,111</u>

3. OTHER TRADING ACTIVITIES

	2023 £	2022 £
Fundraising events	1,690	4,283
Shop income	<u>273,626</u>	<u>276,998</u>
	<u>275,316</u>	<u>281,281</u>

4. INVESTMENT INCOME

	2023 £	2022 £
Deposit account interest	<u>9,359</u>	<u>356</u>

5. RAISING FUNDS

Other trading activities

	2023 £	2022 £
Purchases	259	1,745
Wages	157,640	143,973
Stationery	1,171	499
Telephone	2,490	3,148
Rent	31,177	31,303
Light and heat	7,042	6,254
Insurance	768	1,237
Cleaning	1,747	557
Refreshments	74	45
Sundry	4,340	2,720
Rates, water and waste	4,735	3,951
Repairs and renewals	4,000	95
Depreciation - shop fittings	1,518	988
Depreciation - equipment	256	304
Depreciation - improvements to shop	<u>225</u>	<u>265</u>
	<u>217,442</u>	<u>197,084</u>

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Kennelling and fostering	75,705	-	75,705
Welfare	57,167	-	57,167
Other support costs	-	44,770	44,770
	<u>132,872</u>	<u>44,770</u>	<u>177,642</u>

7. SUPPORT COSTS

	Finance £	Other £	Totals £
Other support costs	<u>1,400</u>	<u>43,370</u>	<u>44,770</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

	2023	2022
Number of trustees who were paid expenses	<u>5</u>	<u>5</u>
Nature of the expenses	Mileage allowance	
Total amount paid	<u>£5,573</u>	<u>£3,561</u>

9. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
Admin	1	1
Retail	<u>9</u>	<u>7</u>
	<u>10</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	49,497	-	49,497
Other trading activities	281,281	-	281,281
Investment income	<u>356</u>	<u>-</u>	<u>356</u>
Total	<u>331,134</u>	<u>-</u>	<u>331,134</u>
 EXPENDITURE ON			
Raising funds	197,084	-	197,084
Charitable activities			
Kennelling and fostering	49,039	-	49,039
Welfare	77,722	-	77,722
Other support costs	<u>38,501</u>	<u>-</u>	<u>38,501</u>
Total	<u>362,346</u>	<u>-</u>	<u>362,346</u>
 NET INCOME/(EXPENDITURE)	 (31,212)	 -	 (31,212)
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>938,189</u>	<u>-</u>	<u>938,189</u>
 TOTAL FUNDS CARRIED FORWARD	 <u>906,977</u>	 <u>-</u>	 <u>906,977</u>

11. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Equipment £	Totals £
COST				
At 1 January 2023 and 31 December 2023	<u>14,005</u>	<u>21,029</u>	<u>4,063</u>	<u>39,097</u>
 DEPRECIATION				
At 1 January 2023	12,502	10,906	2,354	25,762
Charge for year	<u>226</u>	<u>1,518</u>	<u>257</u>	<u>2,001</u>
At 31 December 2023	<u>12,728</u>	<u>12,424</u>	<u>2,611</u>	<u>27,763</u>
 NET BOOK VALUE				
At 31 December 2023	<u>1,277</u>	<u>8,605</u>	<u>1,452</u>	<u>11,334</u>
At 31 December 2022	<u>1,503</u>	<u>10,123</u>	<u>1,709</u>	<u>13,335</u>

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	4,125	4,125
VAT	3,533	26,467
Prepayments	<u>3,355</u>	<u>3,802</u>
	<u>11,013</u>	<u>34,394</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	14,755	17,872
Taxation and social security	3,238	2,541
Other creditors	<u>7,677</u>	<u>9,931</u>
	<u>25,670</u>	<u>30,344</u>

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	25,592	33,272
Between one and five years	<u>22,211</u>	<u>47,803</u>
	<u>47,803</u>	<u>81,075</u>

15. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	256,977	(53,805)	203,172
Kennelling and Cattery project	<u>650,000</u>	<u>-</u>	<u>650,000</u>
	<u>906,977</u>	<u>(53,805)</u>	<u>853,172</u>
TOTAL FUNDS	<u>906,977</u>	<u>(53,805)</u>	<u>853,172</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	341,279	(395,084)	(53,805)
	<u>341,279</u>	<u>(395,084)</u>	<u>(53,805)</u>
TOTAL FUNDS	<u>341,279</u>	<u>(395,084)</u>	<u>(53,805)</u>

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	268,189	(11,212)	256,977
Neutering	20,000	(20,000)	-
Kennelling and Cattery project	<u>650,000</u>	<u>-</u>	<u>650,000</u>
	<u>938,189</u>	<u>(31,212)</u>	<u>906,977</u>
TOTAL FUNDS	<u>938,189</u>	<u>(31,212)</u>	<u>906,977</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	331,134	(342,346)	(11,212)
Neutering	<u>-</u>	<u>(20,000)</u>	<u>(20,000)</u>
	<u>331,134</u>	<u>(362,346)</u>	<u>(31,212)</u>
TOTAL FUNDS	<u>331,134</u>	<u>(362,346)</u>	<u>(31,212)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	268,189	(65,017)	203,172
Neutering	20,000	(20,000)	-
Kennelling and Cattery project	<u>650,000</u>	<u>-</u>	<u>650,000</u>
	<u>938,189</u>	<u>(85,017)</u>	<u>853,172</u>
TOTAL FUNDS	<u>938,189</u>	<u>(85,017)</u>	<u>853,172</u>

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	672,413	(737,430)	(65,017)
Neutering	<u>-</u>	<u>(20,000)</u>	<u>(20,000)</u>
	<u>672,413</u>	<u>(757,430)</u>	<u>(85,017)</u>
TOTAL FUNDS	<u><u>672,413</u></u>	<u><u>(757,430)</u></u>	<u><u>(85,017)</u></u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023, or for the year ended 31 December 2022.

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

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

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	55,604	36,656
Legacies	1,000	730
Grants	<u>-</u>	<u>12,111</u>
	56,604	49,497
Other trading activities		
Fundraising events	1,690	4,283
Shop income	<u>273,626</u>	<u>276,998</u>
	275,316	281,281
Investment income		
Deposit account interest	<u>9,359</u>	<u>356</u>
Total incoming resources	341,279	331,134
EXPENDITURE		
Other trading activities		
Purchases	259	1,745
Wages	157,640	143,973
Stationery	1,171	499
Telephone	2,490	3,148
Rent	31,177	31,303
Light and heat	7,042	6,254
Insurance	768	1,237
Cleaning	1,747	557
Refreshments	74	45
Sundry	4,340	2,720
Rates, water and waste	4,735	3,951
Repairs and renewals	4,000	95
Depreciation - shop fittings	1,518	988
Depreciation - equipment	256	304
Depreciation - improvements to shop	<u>225</u>	<u>265</u>
	217,442	197,084
Charitable activities		
Welfare costs	50,420	44,911
Kennelling and fostering costs	61,760	51,762
Adoption costs	<u>20,692</u>	<u>30,088</u>
	132,872	126,761

This page does not form part of the statutory financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

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

	2023 £	2022 £
Support costs		
Finance		
Accountancy fees	1,400	1,200
Other		
Cybertill licence	3,698	3,307
Travelling expenses	5,580	3,630
Telephone, postage and stationery	1,936	1,709
Card charges	2,279	2,715
Administration wages	24,866	22,166
HR costs	3,168	2,604
Payroll and VAT services	<u>1,843</u>	<u>1,170</u>
	<u>43,370</u>	<u>37,301</u>
Total resources expended	<u>395,084</u>	<u>362,346</u>
Net expenditure	<u><u>(53,805)</u></u>	<u><u>(31,212)</u></u>

This page does not form part of the statutory financial statements

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

Ribchesters,
Chartered Accountants
Finchale House
Belmont Business Park
Durham
DH1 1TW

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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.

Public benefit

The Trustees have complied with the duty under the Charities Act 2011 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 both a vouchers scheme and payment of part or whole (neutering scheme only).

During 2022, welfare help was issued to the public with a value of £44,911 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 school children about caring for pets. These activities benefit the public through the promotion of responsible pet ownership.

RSPCA Durham & District Branch provides volunteering opportunities for those who wish to support our work including trusteeship, fundraising and some animal care via help with our animals or fostering. This benefits local people, schools and companies by providing the possibility of doing work which is compassionate and rewarding.

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

OBJECTIVES AND ACTIVITIES

Significant activities

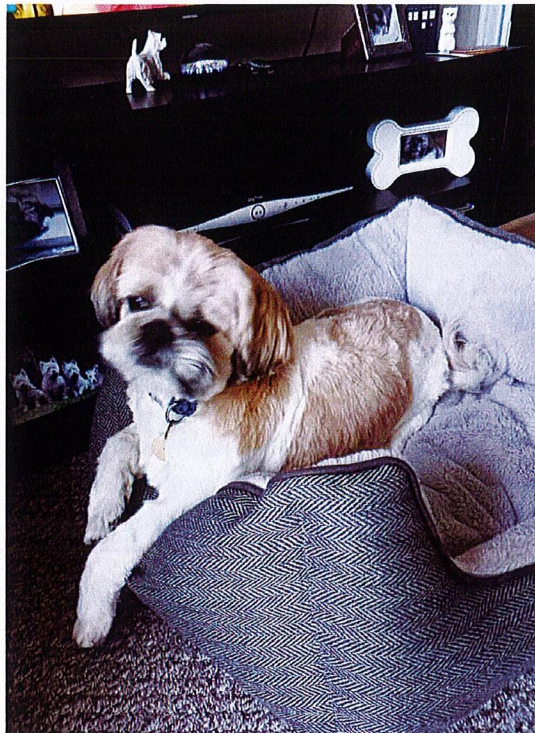
The main activities to achieve this are the operation of an animal re-homing programme and an animal welfare service to help provide subsidised veterinary care to animals in need.

In 2022, we provided welfare help worth £44,911 to cats, dogs and other animals.

Our force of volunteers provides invaluable support. The current emergency has however meant that our vulnerable shop volunteers have not been able to help and whilst closed most of the rest of the shop volunteers and staff have been unavailable. We estimate that our volunteers contributed some 20,000 hours of their free time during 2022, which equates to a financial contribution of over £190,000.

Once again we have experienced another busy year. Despite the emergency the branch has adopted 37 dogs and 130 cats (167 animals). This is lower than our rehoming figure for 2021 (210 animals) but we had a number of longer term residents in our care in 2022, as well as those who need additional support, before we were able to find them their forever homes.

Ernie a 6 year old Shih Tzu came to us via the Inspectors. He was severely matted with a hair roller in his coat. The vet groomed and neutered him, but he was starting to shut down with the stress of all that had happened to him, so he went into foster care, where he picked up greatly with the company of Ruth and her two dogs. He again went to the vets having developed a limp and was X-rayed which showed a luxating patella, which required a further operation. He is now enjoying life in a new home. Before and after photos.



**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

A member of the public reported man in Willington, selling underage, underweight kittens to children at his door. This was reported to NCC. An Inspector went to the road and checked she had the correct address and we confirmed it. She did not enter property due to stench. Following on the man was given an eviction notice by the housing officer, who met with our volunteers and the adult cats were handed over to volunteers. The housing officer, who was changing the lock, took tape off bathroom door, where he found kittens, dead in the toilet. The man came back and took remaining queen and kitten in his back pack and left on his bike. All cats/kittens handed over, had fleas, worms, herpes virus and cat flu and compiler bacta. All animals required intensive care for months.



Income for the branch is raised in a number of ways including through our shops at Langley Moor, Framwellgate Moor and more recently Belmont, from donations, adoption fees and fundraising.

We are also extremely grateful to the customers and members of the public who support our shops by buying items and donating goods and without whom we would not be able to operate and help the animals we do.

During 2022 the Branch organised and held a number of fundraising activities which raised a total of £4,283.

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

OBJECTIVES AND ACTIVITIES

Volunteers

We would like to thank all the volunteers, both at our shops and with cats and dogs, for their hard work and dedication throughout the year who have helped us in looking after and finding loving new homes for all the animals in our care in 2022. Without their support, we would not be able to help the number of animals and the new adopters we do.

We would also like to thank the staff and owners at Deerness Boarding Kennels & Cattery, for their work in 2022 with the dogs and cats, who have often gone over and above expectations, to provide support to the Branch.

We have gradually had more dogs in care, using both fosterers and Deerness Kennels on a casual basis.

We would like to thank all our many supporters during this difficult time and especially our regular helpers, Jane Swinney, Ruth Dolan and Susan Fleming as well as Janet Angus, Barbra Walker, Jen Reeve and for all the help with Pets at Home, Liz Lundy and Sandra Winn

There were a number of changes in our shops in 2022, we have had a successful year in our shops due to a high increased number of donations and customers. The number of volunteers in our shops has also increased and we are so very grateful for all their hard work in helping us raise money. At the back end of 2022 we decided to work with probation by letting people complete their community service by volunteering in our shops. We have also been working with the local community for example Cheesy Waffles the local youth group for disabled people who came and decorated our shop windows. We look forward to seeing what the next year will bring.

The Committee would therefore like to place on record our thanks to Christine Angus our Branch Retail Manager. David Peel and Stephen Kenney at the Langley Moor shop, Cole Waite Jade Lowther Framwellgate Moor shop and Samantha Angus and Natasha Haygarth at our Belmont shop. Thanks also goes to all of our Volunteers for all their work during this last year.

ACHIEVEMENT AND PERFORMANCE

Conclusion and future

During 2022 the Branch was able to hold their Annual General Meeting covering 2021 accounts and in November a very successful Christmas Fayre, though the dog show could not take place again. We would also like to thank the staff at Pets at Home (Consett) who have again supported us as their local Charity.

FINANCIAL REVIEW

Investment policy and objectives

At 31 December 2022 the Branch investment policy was:

" That the Barclays Bank current account not fall below £1,000."

" That the Santander current account balance should not fall below £1,000."

" That the Lloyds account balances should not fall below £10,000."

The Trustees recognise that this policy should be reviewed on an annual basis following the publication of the independently examined accounts for the previous year. In line with the Investment policy at December 2022 we continue to review the investment in short term Treasury funds and these continue to produce a substantial increase in interest over available bank accounts.

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

FINANCIAL REVIEW

Reserves policy

The Branch holds reserves in order that levels of service provided for animal welfare may be maintained should there be a reduction in incoming resources. Reserves in this context mean funds that are freely available for the Branch's general purposes after all commitments have been met.

The trustees consider that holding twelve months of running costs to be an appropriate level of reserves. Holding this level of reserves is considered to be prudent and allows the trustees to meet obligations under leases and meet urgent requirements for funding. It also allows flexibility of reacting to events and running campaigns. The charity is required, under the terms of the leases, to maintain the shops to a minimum standard. The trustees are also conscious that they need to continually invest in the look of the premises so as to remain competitive.

In addition the Branch may hold "restricted reserves" which represent funds donated for a specific purpose, which cannot be used for anything other than the purpose for which they were donated.

The branch holds unrestricted reserves of £905,562 represented by the net current assets of £892,227. This is well in excess of the Trustees intended reserve and has arose from very large legacies received in late 2020; the Trustees therefore designated these sums (in the amount of £650,000) for long term project of building or purchasing a Kennel or Cattery to house animals in our care.

It is very important for the branch to generate enough funds to run day to day expenses. It is the opinion of the Trustees that the existing reserves are sufficient to meet any reduction in incoming resources

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The RSPCA Durham and District Branch is an unincorporated charitable organisation and a separately registered branch of the Royal Society of the Prevention of Cruelty to Animals (the Society) carrying out its direct animal welfare work in the northern part of County Durham. Its registered charity number is 232263.

Recruitment, appointment and training of new trustees

Trustees are recruited mostly through being personally known to current Trustees and who have been associated with the branch for some time. If not already members of the Society they are asked to join and wait the required three months.

An initial interview is made by the Chairman with the potential Trustee to explain the duties and responsibilities of trusteeship. They will be asked to attend a Committee meeting as a visitor to introduce themselves to the other Trustees and thereafter if they feel they can fulfil their duties, have the required 3 month membership at the time of the AGM and would like to stand, they are entered into the election process at the AGM or they may be co-opted at other times of the year. Other Trustees may join through enquiry to the branch offering to volunteer and Trusteeship is offered as an option along with other alternatives such as assisting in our shops, fostering or home visiting.

Organisational structure

All policy, planning, major financial or strategic decisions are made by the Trustees in committee. Operational decisions on a day to day basis are made by the appropriate people who have responsibility for their areas of activity such as the animal rehoming co-ordinators. One Trustee is designated as the Shop Co-ordinator and is the Line Manager for the shop manager. The Committee meet once a month to discuss all matters relating to the work of the branch but issues are also discussed by the animal co-ordinators when they meet at the kennels weekly.

Induction and training of new trustees

After new Trustees have been elected they are given the Trustee Induction Pack, the RSPCA publications 'Guidance for Branch Trustees' and the 'Branch and RSPCA Rules'. As part of their induction they are taken to the branch shop to meet the staff and to the Kennels to see the animals and meet the staff there.

Related parties

We have been assisted throughout the year by regional and local RSPCA staff.

ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
232263

Principal address
20 High Street
Langley Moor
Co. Durham
DH7 8JN

Trustees
J Myatt - Chair
Mrs C Whillis
Mrs L Whittle
Mrs P Bartlett - Treasurer
Mrs K Myatt
Mrs H Domville
N J Coney
K F Tabero
T Dominic (appointed 23/6/2022)

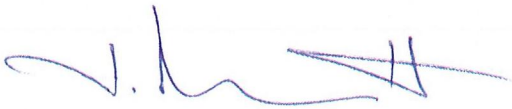
Independent Examiner
David Holloway BA(HONS) FCA DChA
Ribchesters,
Chartered Accountants
Finchale House
Belmont Business Park
Durham
DH1 1TW

The Trustees are elected annually from the Branch membership at the Annual General Meeting and form the management Committee of the Branch.

Other relevant organisations are as follows:

Bankers: Barclays Bank plc, 6/7 Market Place, Durham
Lloyds, Consett
Santander, Merseyside, Liverpool

Approved by order of the board of trustees on 25 May 2023 and signed on its behalf by:



.....
J Myatt - Chair - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH

Independent examiner's report to the trustees of Royal Society for the Prevention of Cruelty to Animals Durham and District Branch

I report to the charity trustees on my examination of the accounts of Royal Society for the Prevention of Cruelty to Animals Durham and District Branch (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



David Holloway BA(HONS) FCA DChA

Ribchesters,
Chartered Accountants
Finchale House
Belmont Business Park
Durham
DH1 1TW

Date:

14th June 2023

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	49,497	-	49,497	192,859
Other trading activities	3	281,281	-	281,281	184,919
Investment income	4	<u>356</u>	<u>-</u>	<u>356</u>	<u>233</u>
Total		<u>331,134</u>	<u>-</u>	<u>331,134</u>	<u>378,011</u>
EXPENDITURE ON					
Raising funds	5	197,084	-	197,084	176,284
Charitable activities	6				
Kennelling and fostering		49,039	-	49,039	33,955
Welfare		77,722	-	77,722	47,712
Other support costs		<u>38,501</u>	<u>-</u>	<u>38,501</u>	<u>35,054</u>
Total		<u>362,346</u>	<u>-</u>	<u>362,346</u>	<u>293,005</u>
NET INCOME/(EXPENDITURE)		(31,212)	-	(31,212)	85,006
RECONCILIATION OF FUNDS					
Total funds brought forward		938,189	-	938,189	853,183
TOTAL FUNDS CARRIED FORWARD		<u>906,977</u>	<u>-</u>	<u>906,977</u>	<u>938,189</u>

The notes form part of these financial statements

ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH

BALANCE SHEET
31 DECEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	11	13,335	-	13,335	7,393
CURRENT ASSETS					
Debtors	12	34,394	-	34,394	21,422
Prepayments and accrued income		10,890	-	10,890	33,107
Cash at bank and in hand		<u>878,702</u>	<u>-</u>	<u>878,702</u>	<u>906,201</u>
		923,986	-	923,986	960,730
CREDITORS					
Amounts falling due within one year	13	(30,344)	-	(30,344)	(29,934)
NET CURRENT ASSETS		<u>893,642</u>	<u>-</u>	<u>893,642</u>	<u>930,796</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>906,977</u>	<u>-</u>	<u>906,977</u>	<u>938,189</u>
NET ASSETS		<u>906,977</u>	<u>-</u>	<u>906,977</u>	<u>938,189</u>
FUNDS	15				
Unrestricted funds				<u>906,977</u>	<u>938,189</u>
TOTAL FUNDS				<u>906,977</u>	<u>938,189</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25 May 2023 and were signed on its behalf by:



.....
J Myatt - Chair - Trustee

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(20,355)</u>	<u>104,364</u>
Net cash (used in)/provided by operating activities		<u>(20,355)</u>	<u>104,364</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(7,500)	(1,682)
Interest received		<u>356</u>	<u>233</u>
Net cash used in investing activities		<u>(7,144)</u>	<u>(1,449)</u>
Change in cash and cash equivalents in the reporting period		(27,499)	102,915
Cash and cash equivalents at the beginning of the reporting period		<u>906,201</u>	<u>803,286</u>
Cash and cash equivalents at the end of the reporting period		<u><u>878,702</u></u>	<u><u>906,201</u></u>

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2022**

**1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM
OPERATING ACTIVITIES**

	2022 £	2021 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(31,212)	85,006
Adjustments for:		
Depreciation charges	1,558	1,131
Interest received	(356)	(233)
Decrease in debtors	9,245	6,947
Increase in creditors	<u>410</u>	<u>11,513</u>
Net cash (used in)/provided by operations	<u>(20,355)</u>	<u>104,364</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.22 £	Cash flow £	At 31.12.22 £
Net cash			
Cash at bank and in hand	<u>906,201</u>	<u>(27,499)</u>	<u>878,702</u>
	<u>906,201</u>	<u>(27,499)</u>	<u>878,702</u>
Total	<u>906,201</u>	<u>(27,499)</u>	<u>878,702</u>

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Equipment	- 15% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	36,656	84,615
Legacies	730	29,950
Grants	<u>12,111</u>	<u>78,294</u>
	<u>49,497</u>	<u>192,859</u>

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Adoption for pets	-	1,500
COVID-19 Support grants	-	49,253
Kickstart grant	<u>12,111</u>	<u>27,541</u>
	<u>12,111</u>	<u>78,294</u>

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	4,283	2,117
Shop income	<u>276,998</u>	<u>182,802</u>
	<u>281,281</u>	<u>184,919</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>356</u>	<u>233</u>

5. RAISING FUNDS

Other trading activities

	2022	2021
	£	£
Purchases	1,745	769
Wages	143,973	128,210
Stationery	499	200
Telephone	3,148	1,802
Rent	31,303	31,120
Light and heat	6,254	2,491
Insurance	1,237	415
Cleaning	557	549
Refreshments	45	49
Sundry	2,720	2,912
Rates, water and waste	3,951	3,979
Repairs and renewals	95	2,657
Depreciation - shop fittings	988	637
Depreciation - equipment	304	182
Depreciation - improvements to shop	<u>265</u>	<u>312</u>
	<u>197,084</u>	<u>176,284</u>

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Kennelling and fostering	49,039	-	49,039
Welfare	77,722	-	77,722
Other support costs	-	38,501	38,501
	<u>126,761</u>	<u>38,501</u>	<u>165,262</u>

7. SUPPORT COSTS

	Finance £	Other £	Totals £
Other support costs	<u>1,200</u>	<u>37,301</u>	<u>38,501</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

	2022	2021
Number of trustees who were paid expenses	<u>5</u>	<u>5</u>
Nature of the expenses	Mileage allowance	
Total amount paid	<u>£3,561</u>	<u>£887</u>

9. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022	2021
Admin	1	1
Retail	<u>7</u>	<u>9</u>
	<u>8</u>	<u>10</u>

No employees received emoluments in excess of £60,000.

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	191,359	1,500	192,859
Other trading activities	184,919	-	184,919
Investment income	<u>233</u>	<u>-</u>	<u>233</u>
Total	<u>376,511</u>	<u>1,500</u>	<u>378,011</u>
EXPENDITURE ON			
Raising funds	176,284	-	176,284
Charitable activities			
Kennelling and fostering	28,051	5,904	33,955
Welfare	47,712	-	47,712
Other support costs	<u>35,054</u>	<u>-</u>	<u>35,054</u>
Total	<u>287,101</u>	<u>5,904</u>	<u>293,005</u>
NET INCOME/(EXPENDITURE)	89,410	(4,404)	85,006
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>848,779</u>	<u>4,404</u>	<u>853,183</u>
TOTAL FUNDS CARRIED FORWARD	<u>938,189</u>	<u>-</u>	<u>938,189</u>

11. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Equipment £	Totals £
COST				
At 1 January 2022	14,005	13,529	4,063	31,597
Additions	<u>-</u>	<u>7,500</u>	<u>-</u>	<u>7,500</u>
At 31 December 2022	<u>14,005</u>	<u>21,029</u>	<u>4,063</u>	<u>39,097</u>
DEPRECIATION				
At 1 January 2022	12,237	9,917	2,050	24,204
Charge for year	<u>265</u>	<u>989</u>	<u>304</u>	<u>1,558</u>
At 31 December 2022	<u>12,502</u>	<u>10,906</u>	<u>2,354</u>	<u>25,762</u>
NET BOOK VALUE				
At 31 December 2022	<u>1,503</u>	<u>10,123</u>	<u>1,709</u>	<u>13,335</u>
At 31 December 2021	<u>1,768</u>	<u>3,612</u>	<u>2,013</u>	<u>7,393</u>

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other debtors	4,125	4,125
Social security and other tax	-	2,115
VAT	26,467	12,031
Prepayments	<u>3,802</u>	<u>3,151</u>
	<u>34,394</u>	<u>21,422</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	17,872	13,823
Taxation and social security	2,541	-
Other creditors	<u>9,931</u>	<u>16,111</u>
	<u>30,344</u>	<u>29,934</u>

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022	2021
	£	£
Within one year	33,272	33,272
Between one and five years	57,056	85,702
In more than five years	<u>-</u>	<u>4,626</u>
	<u>90,328</u>	<u>123,600</u>

15. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General fund	268,189	(11,212)	256,977
Neutering	20,000	(20,000)	-
Kennelling and Cattery project	<u>650,000</u>	<u>-</u>	<u>650,000</u>
	<u>938,189</u>	<u>(31,212)</u>	<u>906,977</u>
TOTAL FUNDS	<u>938,189</u>	<u>(31,212)</u>	<u>906,977</u>

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	331,134	(342,346)	(11,212)
Neutering	-	(20,000)	(20,000)
	<u>331,134</u>	<u>(362,346)</u>	<u>(31,212)</u>
TOTAL FUNDS	<u>331,134</u>	<u>(362,346)</u>	<u>(31,212)</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	848,779	89,410	(670,000)	268,189
Neutering	-	-	20,000	20,000
Kennelling and Cattery project	-	-	650,000	650,000
	<u>848,779</u>	<u>89,410</u>	<u>-</u>	<u>938,189</u>
Restricted funds				
Adoption for pets	4,404	(4,404)	-	-
	<u>4,404</u>	<u>(4,404)</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>853,183</u>	<u>85,006</u>	<u>-</u>	<u>938,189</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	376,511	(287,101)	89,410
Restricted funds			
Adoption for pets	1,500	(5,904)	(4,404)
	<u>1,500</u>	<u>(5,904)</u>	<u>(4,404)</u>
TOTAL FUNDS	<u>378,011</u>	<u>(293,005)</u>	<u>85,006</u>

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	848,779	78,198	(670,000)	256,977
Neutering	-	(20,000)	20,000	-
Kennelling and Cattery project	-	-	650,000	650,000
	848,779	58,198	-	906,977
Restricted funds				
Adoption for pets	4,404	(4,404)	-	-
TOTAL FUNDS	<u>853,183</u>	<u>53,794</u>	<u>-</u>	<u>906,977</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	707,645	(629,447)	78,198
Neutering	-	(20,000)	(20,000)
	707,645	(649,447)	58,198
Restricted funds			
Adoption for pets	1,500	(5,904)	(4,404)
TOTAL FUNDS	<u>709,145</u>	<u>(655,351)</u>	<u>53,794</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022, or for the year ended 31 December 2021.

Accounts

APPROVAL

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

Ribchesters,
Chartered Accountants
Finchale House
Belmont Business Park
Durham
DH1 1TW

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

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FOR THE YEAR ENDED 31 DECEMBER 2021**

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**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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.

Public benefit

The Trustees have complied with the duty under the Charities Act 2011 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 both a vouchers scheme and payment of part or whole (neutering scheme only).

During 2021, welfare help was issued to the public with a value of £16,126 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 school children about caring for pets. These activities benefit the public through the promotion of responsible pet ownership.

RSPCA Durham & District Branch provides volunteering opportunities for those who wish to support our work including trusteeship, fundraising and some animal care via help with our animals or fostering. This benefits local people, schools and companies by providing the possibility of doing work which is compassionate and rewarding.

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

OBJECTIVES AND ACTIVITIES

Significant activities

The main activities to achieve this are the operation of an animal re-homing programme and an animal welfare service to help provide subsidised veterinary care to animals in need.

In 2021, we provided welfare help worth £18,209 to cats, dogs and other animals.

Our force of volunteers provides invaluable support. The current emergency has however meant that our vulnerable shop volunteers have not been able to help and whilst closed most of the rest of the shop volunteers and staff have been unavailable. We estimate that our volunteers contributed some 41,788 hours of their free time during 2021, which equates to a financial contribution of over £372,750.

Once again we have experienced another busy year despite the emergency the branch has adopted 36 dogs and 174 cats (210 animals). This is slightly lower than our rehoming figure for 2020 (299 animals) we had a number of longer term residents in our care in 2021, mainly due to Covid restrictions, as well as those who need additional support, before we were able to find them their forever homes.

Buddy came to us from his owner who was struggling to care for him due to the dogs epilepsy. The owner was seriously ill, so it was stressful for both. He was cared for in a foster home, however he has now been offered a forever home with a kind family.

In July 2021 Janet and Joanne went to collect a litter of ginger kittens surrendered as the couple did not want kittens. We were then asked to take 3 heavily pregnant ginger queens, others, all ginger, of in between ages were surrendered making 13 in total. The nightmare started when the queens gave birth with no milk due to starvation. The one who had milk was too poorly to cope 2 kittens died in first 3 days.

Hilda bottle fed new born. Janet Joanne and Laurie nursed the others. Then the problems started when these gingers showed signs of bacterial infections most of us had not dealt with. The herpesvirus gardia and compila virus hit the cats and kittens making it difficult for them to have healthy guts and to keep weight on. The vets at Crook and Tow Law were wonderful treating every 2 or 3 days. It took all summer to make inroads, while Hilda cat napped in between bottle feeds.

Tow law vets closed surgery one night and then opened it up for Janet and Joanne to take all kittens in for treatment. 12 I think that night. The kittens were rehomed to excellent people in pairs except for Flint whose eye erupted and was removed today at 6 months old.

Income for the Branch is raised in a number of ways including through our shops at Langley Moor, Framwellgate Moor and more recently Belmont, from donations, adoption fees and fundraising.

We are also extremely grateful to the customers and members of the public who support our shops by buying items and donating goods and without whom we would not be able to operate and help the animals we do.

During 2021 the Branch organised and held a number of fundraising activities which raised a total of £2,117.

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

OBJECTIVES AND ACTIVITIES

Volunteers

We would like to thank all the volunteers, both at our shops and with cats and dogs, for their hard work and dedication throughout the year who have helped us in looking after and finding loving new homes for all the animals in our care in 2021. Without their support, we would not be able to help the number of animals and the new adopters we do.

We would also like to thank the staff and owners at Deerness Boarding Kennels & Cattery, for their work in 2021 with the dogs, who have often gone over and above expectations, to provide support to the Branch.

Leaving Deerness kennels and placing cats in foster care, has thrown us on our own resources in during 2021 and we were lucky in finding foster families with people we have dealt with over the years.

The next best ever offer came from Janet Angus and her sister Joanne who were Deerness dog walkers previously. They came to us with the offer of help as fosterers within their own homes, including in the Conservatory, Bedrooms and Dining room. All stripped out and made safe for cats.

Hilda, Barbara, Jen and Laurie continue to offer our spaces including Cages, time and vet runs, animal collections as over the proceeding times.

Welfare help, including neutering vouchers is always available. The vets we deal with have accommodated us well throughout the pandemic. Weardale at Crook, Vets4pets, Durham and Scott Mitchell at Tow Law. We are very grateful for the price reductions at Scott Mitchell for operations.

Consequent of the lockdown we had only 4 dogs in Deerness Kennels at the start of 2021 and 5 at the end of 2021, we have been lucky in finding foster homes for many dogs during the year until they were rehomed, but the assistance of Deerness Kennels has been important for the other dogs.

We have gradually had more dogs in care, using both fosterers and also Deerness Kennels on a casual basis. We would like to thank all our many supporters during this difficult time and especially our regular helpers, Jane Swinney, Ruth Dolan and Susan Fleming.

There were a number of changes in our shops in 2021, the closure of the shops due to the Covid and changes in staffing and although we endured a difficult start to our new Belmont shop, including closure from January to March 2021, after only opening on 14 October 2020, we are indebted to the staff and volunteers at all of our shops, including Langley Moor and Framwellgate Moor and the new Belmont store. Their dedication and passion not only helped support the Branch in a difficult period but have been instrumental in putting in sound foundations which we hope to build on in 2022 to help meet the increasing costs of our animal welfare work.

The Committee would therefore like to place on record our thanks to Christine Angus our Branch Retail Manager. David Peel and Debra Hind at the Langley Moor shop, Stephen Kenny and Amy Haywood at the Framwellgate moor shop and Samantha Angus and Ruth Anderson at our Belmont shop. Thanks also goes to all of our Volunteers for all their work during this last year.

ACHIEVEMENT AND PERFORMANCE

Conclusion and future

During 2021 the Branch was eventually able to hold their Annual General Meeting covering 2019 and 2020 accounts and in November a very successful Christmas Fayre, though the dog show could not take place again due to the Covid Emergency. We would also like to thank the staff at Pets at Home (Consett) who have again supported us has their local Charity, unfortunately again due to the emergency we were unable to collect in store and hope that we can do so again in the very near future.

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

FINANCIAL REVIEW

Investment policy and objectives

At 31 December 2021 the Branch investment policy was:

- " That the Barclays Bank current account not fall below £1,000."
- " That the Santander current account balance should not fall below £1,000."
- " That the Lloyds account balances should not fall below £10,000."

The Trustees recognise that this policy should be reviewed on an annual basis following the publication of the independently examined accounts for the previous year. In line with the Investment policy at December 2021 we continue to review the investment in short term Treasury funds and these continue to produce a substantial increase in interest over available bank accounts.

Reserves policy

The Branch holds reserves in order that levels of service provided for animal welfare may be maintained should there be a reduction in incoming resources. Reserves in this context mean funds that are freely available for the Branch's general purposes after all commitments have been met.

The trustees consider that holding twelve months of running costs to be an appropriate level of reserves. Holding this level of reserves is considered to be prudent and allows the trustees to meet obligations under leases and meet urgent requirements for funding. It also allows flexibility of reacting to events and running campaigns. The charity is required, under the terms of the leases, to maintain the shops to a minimum standard. The trustees are also conscious that they need to continually invest in the look of the premises so as to remain competitive.

In addition the Branch may hold "restricted reserves" which represent funds donated for a specific purpose, which cannot be used for anything other than the purpose for which they were donated.

The branch holds unrestricted reserves of £938,189 represented by the net current assets of £930,796. This is well in excess of the Trustees intended reserve and has arose from very large legacies received in late 2020; the Trustees therefore designated these sums (in the amount of £650,000) for long term project of building or purchasing a Kennel or Cattery to house animals in our care.

It is very important for the branch to generate enough funds to run day to day expenses. It is the opinion of the Trustees that the existing reserves are sufficient to meet any reduction in incoming resources

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The RSPCA Durham and District Branch is an unincorporated charitable organisation and a separately registered branch of the Royal Society of the Prevention of Cruelty to Animals (the Society) carrying out its direct animal welfare work in the northern part of County Durham. Its registered charity number is 232263.

Recruitment, appointment and training of new trustees

Trustees are recruited mostly through being personally known to current Trustees and who have been associated with the branch for some time. If not already members of the Society they are asked to join and wait the required three months. An initial interview is made by the Chairman with the potential Trustee to explain the duties and responsibilities of trusteeship. They will be asked to attend a Committee meeting as a visitor to introduce themselves to the other Trustees and thereafter if they feel they can fulfil their duties, have the required 3 month membership at the time of the AGM and would like to stand, they are entered into the election process at the AGM or they may be co-opted at other times of the year. Other Trustees may join through enquiry to the branch offering to volunteer and Trusteeship is offered as an option along with other alternatives such as assisting in our shops, fostering or home visiting.

Organisational structure

All policy, planning, major financial or strategic decisions are made by the Trustees in committee. Operational decisions on a day to day basis are made by the appropriate people who have responsibility for their areas of activity such as the animal rehoming co-ordinators. One Trustee is designated as the Shop Co-ordinator and is the Line Manager for the shop manager. The Committee meet once a month to discuss all matters relating to the work of the branch but issues are also discussed by the animal co-ordinators when they meet at the kennels weekly.

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

After new Trustees have been elected they are given the Trustee Induction Pack, the RSPCA publications 'Guidance for Branch Trustees' and the 'Branch and RSPCA Rules'. As part of their induction they are taken to the branch shop to meet the staff and to the Kennels to see the animals and meet the staff there.

Related parties

We have been assisted throughout the year by regional and local RSPCA staff.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

232263

Principal address

20 High Street
Langley Moor
Co. Durham
DH7 8JN

Trustees

J Myatt - Chair
Mrs C Whillis
Mrs L Whittle
Mrs P Bartlett - Treasurer
Mrs K Myatt
Mrs H Domville
N J Coney
K F Tabero

Independent Examiner

David Holloway
FCA DChA
Ribchesters,
Chartered Accountants
Finchale House
Belmont Business Park
Durham
DH1 1TW

The Trustees are elected annually from the Branch membership at the Annual General Meeting and form the management Committee of the Branch.

Other relevant organisations are as follows:

Bankers: Barclays Bank plc, 6/7 Market Place, Durham
Lloyds, Consett
Santander, Merseyside, Liverpool

Approved by order of the board of trustees on 23 June 2022 and signed on its behalf by:



J Myatt - Chair - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

Independent examiner's report to the trustees of Royal Society for the Prevention of Cruelty to Animals Durham and District Branch

I report to the charity trustees on my examination of the accounts of Royal Society for the Prevention of Cruelty to Animals Durham and District Branch (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCA DChA which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



David Holloway
FCA DChA
Ribchesters,
Chartered Accountants
Finchale House
Belmont Business Park
Durham
DH1 1TW

Date: 28 June 2022

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	191,359	1,500	192,859	757,056
Other trading activities	3	184,919	-	184,919	128,835
Investment income	4	233	-	233	159
Total		<u>376,511</u>	<u>1,500</u>	<u>378,011</u>	<u>886,050</u>
EXPENDITURE ON					
Raising funds	5	176,284	-	176,284	135,528
Charitable activities	6				
Kennelling and fostering		28,051	5,904	33,955	33,428
Welfare		47,712	-	47,712	16,126
Other support costs		35,054	-	35,054	36,312
Total		<u>287,101</u>	<u>5,904</u>	<u>293,005</u>	<u>221,394</u>
NET INCOME/(EXPENDITURE)		<u>89,410</u>	<u>(4,404)</u>	<u>85,006</u>	<u>664,656</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		848,779	4,404	853,183	188,527
TOTAL FUNDS CARRIED FORWARD		<u>938,189</u>	<u>-</u>	<u>938,189</u>	<u>853,183</u>

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**BALANCE SHEET
31 DECEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	11	7,393	-	7,393	6,842
CURRENT ASSETS					
Debtors	12	21,422	-	21,422	7,970
Prepayments and accrued income		33,107	-	33,107	53,506
Cash at bank and in hand		906,201	-	906,201	803,286
		<u>960,730</u>	<u>-</u>	<u>960,730</u>	<u>864,762</u>
CREDITORS					
Amounts falling due within one year	13	(29,934)	-	(29,934)	(18,421)
NET CURRENT ASSETS		<u>930,796</u>	<u>-</u>	<u>930,796</u>	<u>846,341</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>938,189</u>	<u>-</u>	<u>938,189</u>	<u>853,183</u>
NET ASSETS		<u>938,189</u>	<u>-</u>	<u>938,189</u>	<u>853,183</u>
FUNDS	15				
Unrestricted funds				938,189	848,779
Restricted funds				-	4,404
TOTAL FUNDS				<u>938,189</u>	<u>853,183</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23 June 2022 and were signed on its behalf by:



J Myatt - Chair - Trustee

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	104,364	623,473
Net cash provided by operating activities		<u>104,364</u>	<u>623,473</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,682)	(526)
Interest received		233	159
Net cash used in investing activities		<u>(1,449)</u>	<u>(367)</u>
Change in cash and cash equivalents in the reporting period		<u>102,915</u>	<u>623,106</u>
Cash and cash equivalents at the beginning of the reporting period		<u>803,286</u>	<u>180,180</u>
Cash and cash equivalents at the end of the reporting period		<u><u>906,201</u></u>	<u><u>803,286</u></u>

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income for the reporting period (as per the Statement of Financial Activities)	85,006	664,656
Adjustments for:		
Depreciation charges	1,131	1,168
Interest received	(233)	(159)
Decrease/(increase) in debtors	6,947	(48,300)
Increase in creditors	11,513	6,108
Net cash provided by operations	<u>104,364</u>	<u>623,473</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.21 £	Cash flow £	At 31.12.21 £
Net cash			
Cash at bank and in hand	803,286	102,915	906,201
	<u>803,286</u>	<u>102,915</u>	<u>906,201</u>
Total	<u>803,286</u>	<u>102,915</u>	<u>906,201</u>

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Equipment	- 15% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	84,615	54,273
Legacies	29,950	647,996
Grants	78,294	54,787
	<u>192,859</u>	<u>757,056</u>

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Adoption for pets	1,500	15,000
COVID-19 Support grants	49,253	39,787
Kickstart grant	27,541	-
	<u>78,294</u>	<u>54,787</u>

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	2,117	2,436
Shop income	182,802	126,183
Neutering claim	-	216
	<u>184,919</u>	<u>128,835</u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	233	159
	<u>233</u>	<u>159</u>

5. RAISING FUNDS

Other trading activities

	2021	2020
	£	£
Purchases	769	1,295
Wages	128,210	84,719
Stationery	200	391
Telephone	1,802	1,257
Rent	31,120	21,891
Light and heat	2,491	2,000
Insurance	415	405
Cleaning	549	176
Refreshments	49	42
Sundry	2,912	1,316
Rates, water and waste	3,979	3,281
Repairs and renewals	2,657	2,413
Depreciation - shop fittings	637	711
Depreciation - equipment	182	90
Depreciation - improvements to shop	312	367
Shop refurbishment	-	15,174
	<u>176,284</u>	<u>135,528</u>

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Kennelling and fostering	33,955	-	33,955
Welfare	47,712	-	47,712
Other support costs	-	35,054	35,054
	<u>81,667</u>	<u>35,054</u>	<u>116,721</u>

7. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Other support costs	33,754	1,300	35,054
	<u>33,754</u>	<u>1,300</u>	<u>35,054</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

	2021	2020
Number of trustees who were paid expenses	<u>5</u>	<u>4</u>
Nature of the expenses	Mileage allowance	
Total amount paid	<u>£887</u>	<u>£1,445</u>

9. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Admin	1	1
Retail	9	6
	<u>10</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	742,056	15,000	757,056
Other trading activities	128,835	-	128,835
Investment income	159	-	159
Total	871,050	15,000	886,050
 EXPENDITURE ON			
Raising funds	135,528	-	135,528
 Charitable activities			
Kennelling and fostering	22,832	10,596	33,428
Welfare	16,126	-	16,126
Other support costs	36,312	-	36,312
Total	210,798	10,596	221,394
NET INCOME	660,252	4,404	664,656
 RECONCILIATION OF FUNDS			
Total funds brought forward	188,527	-	188,527
TOTAL FUNDS CARRIED FORWARD	848,779	4,404	853,183

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

11. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Equipment £	Totals £
COST				
At 1 January 2021	14,005	13,529	2,381	29,915
Additions	-	-	1,682	1,682
	<u>14,005</u>	<u>13,529</u>	<u>4,063</u>	<u>31,597</u>
At 31 December 2021				
DEPRECIATION				
At 1 January 2021	11,925	9,280	1,868	23,073
Charge for year	312	637	182	1,131
	<u>12,237</u>	<u>9,917</u>	<u>2,050</u>	<u>24,204</u>
At 31 December 2021				
NET BOOK VALUE				
At 31 December 2021	<u>1,768</u>	<u>3,612</u>	<u>2,013</u>	<u>7,393</u>
At 31 December 2020	<u>2,080</u>	<u>4,249</u>	<u>513</u>	<u>6,842</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	4,125	4,125
Social security and other tax	2,115	-
VAT	12,031	3,801
Prepayments	3,151	44
	<u>21,422</u>	<u>7,970</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	13,823	10,715
Taxation and social security	-	930
Other creditors	16,111	6,776
	<u>29,934</u>	<u>18,421</u>

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021 £	2020 £
Within one year	33,272	33,272
Between one and five years	85,702	109,722
In more than five years	4,626	13,878
	<u>123,600</u>	<u>156,872</u>

15. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	848,779	89,410	(670,000)	268,189
Neutering	-	-	20,000	20,000
Kennelling and Cattery project	-	-	650,000	650,000
	<u>848,779</u>	<u>89,410</u>	-	938,189
Restricted funds				
Adoption for pets	4,404	(4,404)	-	-
	<u>4,404</u>	<u>(4,404)</u>	-	-
TOTAL FUNDS	<u>853,183</u>	<u>85,006</u>	<u>-</u>	<u>938,189</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	376,511	(287,101)	89,410
Restricted funds			
Adoption for pets	1,500	(5,904)	(4,404)
	<u>378,011</u>	<u>(293,005)</u>	<u>85,006</u>
TOTAL FUNDS	<u>378,011</u>	<u>(293,005)</u>	<u>85,006</u>

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	188,527	660,252	848,779
Restricted funds			
Adoption for pets	-	4,404	4,404
TOTAL FUNDS	<u>188,527</u>	<u>664,656</u>	<u>853,183</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	871,050	(210,798)	660,252
Restricted funds			
Adoption for pets	15,000	(10,596)	4,404
TOTAL FUNDS	<u>886,050</u>	<u>(221,394)</u>	<u>664,656</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	188,527	749,662	(670,000)	268,189
Neutering	-	-	20,000	20,000
Kennelling and Cattery project	-	-	650,000	650,000
	<u>188,527</u>	<u>749,662</u>	<u>-</u>	<u>938,189</u>
TOTAL FUNDS	<u>188,527</u>	<u>749,662</u>	<u>-</u>	<u>938,189</u>

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,247,561	(497,899)	749,662
Restricted funds			
Adoption for pets	16,500	(16,500)	-
TOTAL FUNDS	<u>1,264,061</u>	<u>(514,399)</u>	<u>749,662</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021, or for the year ended 31 December 2020.

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	84,615	54,273
Legacies	29,950	647,996
Grants	78,294	54,787
	192,859	757,056
Other trading activities		
Fundraising events	2,117	2,436
Shop income	182,802	126,183
Neutering claim	-	216
	184,919	128,835
Investment income		
Deposit account interest	233	159
Total incoming resources	378,011	886,050
 EXPENDITURE		
Other trading activities		
Purchases	769	1,295
Wages	128,210	84,719
Stationery	200	391
Telephone	1,802	1,257
Rent	31,120	21,891
Light and heat	2,491	2,000
Insurance	415	405
Cleaning	549	176
Refreshments	49	42
Sundry	2,912	1,316
Rates, water and waste	3,979	3,281
Repairs and renewals	2,657	2,413
Depreciation - shop fittings	637	711
Depreciation - equipment	182	90
Depreciation - improvements to shop	312	367
Shop refurbishment	-	15,174
	176,284	135,528
Charitable activities		
Welfare costs	27,507	11,102
Kennelling and fostering costs	24,868	18,865
Adoption costs	29,292	19,587
	81,667	49,554

This page does not form part of the statutory financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021 £	2020 £
Support costs		
Other		
Cybertill licence	3,256	3,318
Branch contribution	3,308	-
Travelling expenses	1,041	1,664
Telephone, postage and stationery	1,163	1,544
Card charges	1,724	1,228
Administration wages	18,725	17,700
Legal & professional fees	3,192	6,848
Payroll fees	1,345	1,829
Irrecoverable VAT	-	981
	33,754	35,112
Governance costs		
Accountancy fees	1,300	1,200
Total resources expended	293,005	221,394
Net income	85,006	664,656

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

Ribchesters,
Chartered Accountants
Finchale House
Belmont Business Park
Durham
DH1 1TW

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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.

Public benefit

The Trustees have complied with the duty under the Charities Act 2011 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, 102 welfare vouchers were issued to the public with a value of £6,000 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 school children about caring for pets. These activities benefit the public through the promotion of responsible pet ownership.

RSPCA Durham & District Branch provides volunteering opportunities for those who wish to support our work including trusteeship, fundraising and some animal care via help with our animals or fostering. This benefits local people, schools and companies by providing the possibility of doing work which is compassionate and rewarding.

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

OBJECTIVES AND ACTIVITIES

Significant activities

The main activities to achieve this are the operation of an animal re-homing programme and an animal welfare service to help provide subsidised veterinary care to animals in need.

Our force of volunteers provides invaluable support. The current emergency has however meant that our vulnerable shop volunteers have not been able to help and whilst closed most of the rest of the shop volunteers and staff have been unavailable. We estimate that our volunteers contributed some 10,000 hours of their free time during 2020, which equates to a financial contribution of over £87,000.

Once again we have experienced another busy year despite the emergency the branch has adopted 27 dogs and 272 cats. This is slightly higher than our rehoming figure for 2019 (243 animals) we had a number of longer term residents in our care in 2020 who need additional support before we were able to find them their forever homes.

Lucy, a 2 year old, had many litters of kittens. She has a sweet nature. Lucy has now been spayed and chipped and ready for the right home, but is missing right front leg.

Angel, a 14 year old King Charles Cavalier Spaniel, came to us from the Inspectors with severe hair loss and blind in one eye. Taken into foster care by one of our Trustees, now doing very well, with a beautiful full coat. The previous owner was banned for 10 years.

Income for the Branch is raised in a number of ways including through our shops at Langley Moor, Framwellgate Moor and more recently Belmont, from donations, adoption fees and fundraising.

We are also extremely grateful to the customers and members of the public who support our shops by buying items and donating goods and without whom we would not be able to operate and help the animals we do.

During 2020 the Branch organised and held a number of fundraising activities which raised a total of £2,436. These events included collections at the Pets at Home store in Consett, Durham and, with thanks to the RSPCA Darlington and District Branch, Bishop Auckland.

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

OBJECTIVES AND ACTIVITIES

Volunteers

As mentioned, we estimate our volunteers provide over 10,000 hours of their time to support the Branch and we would like to thank all the volunteers for their hard work and dedication throughout the year. Volunteering opportunities provide through trusteeship, fostering, fundraising, retail work in our shops, home visiting and website and social media administration.

We would like to thank all the volunteers for their hard work and dedication throughout the year who have helped us in looking after and finding loving new homes for all of the animals in our care in 2020. Without their support, we would not be able to help the number of animals and the new adopters we do. We would also like to thank the staff and owners at Deerness Boarding Kennels & Cattery who often go over and above expectations to provide support to the Branch.

The leaving of Deerness kennels with resident cats threw us on our own resources in a way we could not have imagined we were lucky in finding foster families within the people we had dealt with over the years. Cats and all equipment needed had to be collected from end of the drive by fosterers because of the lockdown.

The next best ever offer came from Janet Angus and her sister Joanne who were Deerness dog walkers previously. They came to us with the offer of help as fosterers within their own homes, including in the Conservatory, Bedrooms and Dining room. All stripped out and made safe for cats.

Hilda, Barbara, Jen and I continue to offer our spaces including Cages, time and vet runs, animal collections as over the proceeding times.

Welfare help, including neutering vouchers is always available. The vets we deal with have accommodated us well throughout the pandemic. Weardale at Crook, Vets4pets, Durham and Scott Mitchell at Tow Law. We are very grateful for the price reductions at Scott Mitchell for operations.

Consequent of the lockdown we had only one dog left in Deerness Kennels, luckily we were able to foster him until rehomed. Since then we have been extremely lucky with offers of foster homes, although not many dogs have come into care during this time.

We have gradually had more dogs in care, using both fosterers and also Deerness Kennels on a casual basis. We would like to thank all our many supporters during this difficult time and especially our regular helpers, Jane Swinney, Ruth Dolan and Susan Fleming.

There were a number of changes in our shops in 2020, the closure of the shops due to the Covid and changes in staffing and although we endured a difficult start to our new Belmont shop, including closure for November after our opening on 14 October 2020, we are indebted to the staff and volunteers at all of our shops, including Langley Moor and Framwellgate Moor and the new Belmont store. Their dedication and passion not only helped support the Branch in a difficult period but have been instrumental in putting in sound foundations which we hope to build on in 2020 to help meet the increasing costs of our animal welfare work.

The Committee would therefore like to place on record our thanks to Christine Angus our Branch Retail Manager. David Peel and Debra Hind at the Langley Moor shop, Stephen Kenny and Amy Haywood at the Framwellgate moor shop and Samantha Angus and Ruth Anderson at our Belmont shop. Thanks also goes to all of our Volunteers for all their work during this last year.

During 2020 the Branch were unable to hold their usual fayres and dog show due to the Covid Emergency. These events included collections at the Pets at Home stores in Consett and Durham. We would also like to thank the staff at Pets at Home who came along and helped on the day.

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

ACHIEVEMENT AND PERFORMANCE

Conclusion and future

This has been a difficult year for everyone, however we are in a very good financial position due to legacies and grants. For the future Pets at Home, Consett has again chosen the Branch as their charity of the year and we hope to hold a number of fundraising events at the store when the Covid epidemic allows. The Branch also intends to increase the net income, i.e. the income after taking into account cost of raising the money, we are also looking at ways of using the legacies to provide long term help, in the short term we ran (2021) a neutering campaign.

As mentioned earlier Volunteers are important in this, from assisting at events, helping with dog walking, fostering animals, as rehoming visitors, helping to get animals out to their new homes, administration, raising new ideas and ways to increase income, and finally especially assisting at our shops and working as a volunteer Trustee.

FINANCIAL REVIEW

Investment policy and objectives

At 31 December 2020 the Branch investment policy was:

" That the Barclays Bank current account not fall below £1,000."

" That the Santander current account balance should not fall below £1,000."

" That the Lloyds TSB account balances should not fall below £10,000."

The Trustees recognise that this policy should be reviewed on an annual basis following the publication of the independently examined accounts for the previous year. In line with the Investment policy at December 2010 we continue to review the investment in short term Treasury funds and these continue to produce a substantial increase in interest over available bank accounts.

Reserves policy

The Branch holds reserves in order that levels of service provided for animal welfare may be maintained should there be a reduction in incoming resources. Reserves in this context mean funds that are freely available for the Branch's general purposes after all commitments have been met.

The trustees consider that holding twelve months of running costs to be an appropriate level of reserves. Holding this level of reserves is considered to be prudent and allows the trustees to meet obligations under leases and meet urgent requirements for funding. It also allows flexibility of reacting to events and running campaigns. The charity is required, under the terms of the leases, to maintain the shops to a minimum standard. The trustees are also conscious that they need to continually invest in the look of the premises so as to remain competitive.

In addition the Branch may hold "restricted reserves" which represent funds donated for a specific purpose, which cannot be used for anything other than the purpose for which they were donated.

The branch holds unrestricted reserves of £848,779 and restricted reserves of £4,404 represented by the net current assets of £846,341. It is very important for the branch to generate enough funds to run day to day expenses.

It is the opinion of the Trustees that the existing reserves are sufficient to meet any reduction in incoming resources.

The Branch is currently holding reserves well in excess of our normal reserve due to the large amount of Legacies received in 2020. The Trustees are looking at how best to use these legacies for the long-term benefit of the Branch and the animals.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The RSPCA Durham and District Branch is an unincorporated charitable organisation and a separately registered branch of the Royal Society of the Prevention of Cruelty to Animals (the Society) carrying out its direct animal welfare work in the northern part of County Durham. Its registered charity number is 232263.

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment, appointment and training of new trustees

Trustees are recruited mostly through being personally known to current Trustees and who have been associated with the branch for some time. If not already members of the Society they are asked to join and wait the required three months. An initial interview is made by the Chairman with the potential Trustee to explain the duties and responsibilities of trusteeship. They will be asked to attend a Committee meeting as a visitor to introduce themselves to the other Trustees and thereafter if they feel they can fulfil their duties and would like to stand, they are entered into the election process at the AGM or they may be co-opted at other times of the year. Other Trustees may join through enquiry to the branch offering to volunteer and Trusteeship is offered as an option along with other alternatives such as fostering or home visiting.

Organisational structure

All policy, planning, major financial or strategic decisions are made by the Trustees in committee. Operational decisions on a day to day basis are made by the appropriate people who have responsibility for their areas of activity such as the animal rehoming co-ordinators. One Trustee is designated as the Shop Co-ordinator and is the Line Manager for the shop manager. The Committee meet once a month to discuss all matters relating to the work of the branch but issues are also discussed by the animal co-ordinators when they meet at the kennels weekly.

Induction and training of new trustees

After new Trustees have been elected they are given the Trustee Induction Pack, the RSPCA publications 'Guidance for Branch Trustees' and the 'Branch and RSPCA Rules'. As part of their induction they are taken to the branch shop to meet the staff and to the Kennels to see the animals and meet the staff there.

Related parties

We have been assisted throughout the year by regional and local RSPCA staff.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

232263

Principal address

20 High Street
Langley Moor
Co. Durham
DH7 8JN

Trustees

J Myatt - Chair
Mrs C Whillis
Mrs L Whittle
Mrs P Bartlett - Treasurer
Mrs K Myatt
Mrs H Domville
N J Coney
K F Tabero

Independent Examiner

David Holloway
FCA DChA
Ribchesters,
Chartered Accountants
Finchale House
Belmont Business Park
Durham
DH1 1TW

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

REFERENCE AND ADMINISTRATIVE DETAILS

The Trustees are elected annually from the Branch membership at the Annual General Meeting and form the management Committee of the Branch.

Other relevant organisations are as follows:

Bankers: Barclays Bank plc, 6/7 Market Place, Durham
 Lloyds TSB, Consett
 Santander, Merseyside, Liverpool

Approved by order of the board of trustees on 10 June 2021 and signed on its behalf by:

J Myatt - Chair - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

Independent examiner's report to the trustees of Royal Society for the Prevention of Cruelty to Animals Durham and District Branch

I report to the charity trustees on my examination of the accounts of Royal Society for the Prevention of Cruelty to Animals Durham and District Branch (the Trust) for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCA DChA which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David Holloway
FCA DChA
Ribchesters,
Chartered Accountants
Finchale House
Belmont Business Park
Durham
DH1 1TW

10 June 2021

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	742,056	15,000	757,056	71,361
Other trading activities	3	128,835	-	128,835	192,929
Investment income	4	159	-	159	18
Total		871,050	15,000	886,050	264,308
EXPENDITURE ON					
Raising funds	5	135,528	-	135,528	115,945
Charitable activities	6				
Kennelling and fostering		22,832	10,596	33,428	65,337
Welfare		16,126	-	16,126	4,271
Other support costs		36,312	-	36,312	30,511
Total		210,798	10,596	221,394	216,064
NET INCOME		660,252	4,404	664,656	48,244
RECONCILIATION OF FUNDS					
Total funds brought forward		188,527	-	188,527	140,283
TOTAL FUNDS CARRIED FORWARD		848,779	4,404	853,183	188,527

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**BALANCE SHEET
31 DECEMBER 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	11	6,842	-	6,842	7,484
CURRENT ASSETS					
Debtors	12	7,970	-	7,970	7,395
Prepayments and accrued income		53,506	-	53,506	5,781
Cash at bank and in hand		798,882	4,404	803,286	180,180
		<u>860,358</u>	<u>4,404</u>	<u>864,762</u>	<u>193,356</u>
CREDITORS					
Amounts falling due within one year	13	(18,421)	-	(18,421)	(12,313)
NET CURRENT ASSETS		<u>841,937</u>	<u>4,404</u>	<u>846,341</u>	<u>181,043</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>848,779</u>	<u>4,404</u>	<u>853,183</u>	<u>188,527</u>
NET ASSETS		<u>848,779</u>	<u>4,404</u>	<u>853,183</u>	<u>188,527</u>
FUNDS	15				
Unrestricted funds				848,779	188,527
Restricted funds				4,404	-
TOTAL FUNDS				<u>853,183</u>	<u>188,527</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10 June 2021 and were signed on its behalf by:

J Myatt - Chair - Trustee

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	2020 £	2019 £
Cash flows from operating activities			
Cash generated from operations	1	623,473	46,663
Net cash provided by operating activities		<u>623,473</u>	<u>46,663</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(526)	-
Interest received		159	18
Net cash (used in)/provided by investing activities		<u>(367)</u>	<u>18</u>
Change in cash and cash equivalents in the reporting period		<u>623,106</u>	<u>46,681</u>
Cash and cash equivalents at the beginning of the reporting period		<u>180,180</u>	<u>133,499</u>
Cash and cash equivalents at the end of the reporting period		<u><u>803,286</u></u>	<u><u>180,180</u></u>

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2020**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2020 £	2019 £
Net income for the reporting period (as per the Statement of Financial Activities)	664,656	48,244
Adjustments for:		
Depreciation charges	1,168	1,321
Interest received	(159)	(18)
Increase in debtors	(48,300)	(2,713)
Increase/(decrease) in creditors	6,108	(171)
Net cash provided by operations	<u>623,473</u>	<u>46,663</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.20 £	Cash flow £	At 31.12.20 £
Net cash			
Cash at bank and in hand	180,180	623,106	803,286
	<u>180,180</u>	<u>623,106</u>	<u>803,286</u>
Total	<u>180,180</u>	<u>623,106</u>	<u>803,286</u>

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Equipment	- 15% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Donations	54,273	61,361
Legacies	647,996	10,000
Grants	54,787	-
	<u>757,056</u>	<u>71,361</u>

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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2020	2019
	£	£
Adoption for pets	15,000	-
Covid-19 Support grants	39,787	-
	<u>54,787</u>	<u>-</u>

3. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Fundraising events	2,436	1,233
Shop income	126,183	189,911
Neutering claim	216	1,000
Dog show income	-	785
	<u>128,835</u>	<u>192,929</u>

4. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	<u>159</u>	<u>18</u>

5. RAISING FUNDS

Other trading activities

	2020	2019
	£	£
Purchases	16,469	1,823
Wages	84,719	75,162
Stationery	391	149
Telephone	1,257	1,296
Rent	21,891	20,911
Light and heat	2,000	3,395
Insurance	405	344
Cleaning	176	198
Refreshments	42	185
Sundry	1,316	985
Rates, water and waste	3,281	6,725
Repairs and renewals	2,413	3,451
Depreciation - shop fittings	711	783
Depreciation - equipment	90	106
Depreciation - improvements to shop	367	432
	<u>135,528</u>	<u>115,945</u>

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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Kennelling and fostering	33,428	-	33,428
Welfare	16,126	-	16,126
Other support costs	-	36,312	36,312
	<u>49,554</u>	<u>36,312</u>	<u>85,866</u>

7. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Other support costs	<u>35,112</u>	<u>1,200</u>	<u>36,312</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

	2020	2019
Number of trustees who were paid expenses	<u>4</u>	<u>5</u>
Nature of the expenses	Mileage allowance	
Total amount paid	<u>£1,445</u>	<u>£1,726</u>

9. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2020	2019
Admin	1	1
Retail	6	6
	<u>7</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	71,361	-	71,361
Other trading activities	192,929	-	192,929
Investment income	18	-	18
Total	264,308	-	264,308
 EXPENDITURE ON			
Raising funds	115,945	-	115,945
Charitable activities			
Kennelling and fostering	65,337	-	65,337
Welfare	4,271	-	4,271
Other support costs	30,511	-	30,511
Total	216,064	-	216,064
 NET INCOME	48,244	-	48,244
 RECONCILIATION OF FUNDS			
Total funds brought forward	140,283	-	140,283
 TOTAL FUNDS CARRIED FORWARD	188,527	-	188,527

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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

11. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Equipment £	Totals £
COST				
At 1 January 2020	14,005	13,003	2,381	29,389
Additions	-	526	-	526
	<u>14,005</u>	<u>13,529</u>	<u>2,381</u>	<u>29,915</u>
At 31 December 2020				
DEPRECIATION				
At 1 January 2020	11,558	8,569	1,778	21,905
Charge for year	367	711	90	1,168
	<u>11,925</u>	<u>9,280</u>	<u>1,868</u>	<u>23,073</u>
At 31 December 2020				
NET BOOK VALUE				
At 31 December 2020	<u>2,080</u>	<u>4,249</u>	<u>513</u>	<u>6,842</u>
At 31 December 2019	<u>2,447</u>	<u>4,434</u>	<u>603</u>	<u>7,484</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Other debtors	4,125	1,000
Social security and other tax	-	1,608
VAT	3,801	4,169
Prepayments	44	618
	<u>7,970</u>	<u>7,395</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	10,715	8,892
Taxation and social security	930	-
Other creditors	6,776	3,421
	<u>18,421</u>	<u>12,313</u>

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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2020 £	2019 £
Within one year	33,272	13,523
Between one and five years	109,722	34,800
In more than five years	13,878	-
	<u>156,872</u>	<u>48,323</u>

15. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	188,527	660,252	848,779
Restricted funds			
Adoption for pets	-	4,404	4,404
TOTAL FUNDS	<u>188,527</u>	<u>664,656</u>	<u>853,183</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	871,050	(210,798)	660,252
Restricted funds			
Adoption for pets	15,000	(10,596)	4,404
TOTAL FUNDS	<u>886,050</u>	<u>(221,394)</u>	<u>664,656</u>

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	140,283	48,244	188,527
TOTAL FUNDS	<u>140,283</u>	<u>48,244</u>	<u>188,527</u>

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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	264,308	(216,064)	48,244
TOTAL FUNDS	<u>264,308</u>	<u>(216,064)</u>	<u>48,244</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	140,283	708,496	848,779
Restricted funds			
Adoption for pets	-	4,404	4,404
TOTAL FUNDS	<u>140,283</u>	<u>712,900</u>	<u>853,183</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,135,358	(426,862)	708,496
Restricted funds			
Adoption for pets	15,000	(10,596)	4,404
TOTAL FUNDS	<u>1,150,358</u>	<u>(437,458)</u>	<u>712,900</u>

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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020, or for the year ended 31 December 2019.

**ROYAL SOCIETY FOR THE PREVENTION OF
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**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	54,273	61,361
Legacies	647,996	10,000
Grants	54,787	-
	757,056	71,361
Other trading activities		
Fundraising events	2,436	1,233
Shop income	126,183	189,911
Neutering claim	216	1,000
Dog show income	-	785
	128,835	192,929
Investment income		
Deposit account interest	159	18
Total incoming resources	886,050	264,308
EXPENDITURE		
Other trading activities		
Shop fittings and purchases	16,469	1,823
Wages	84,719	75,162
Stationery	391	149
Telephone	1,257	1,296
Rent	21,891	20,911
Light and heat	2,000	3,395
Insurance	405	344
Cleaning	176	198
Refreshments	42	185
Sundry	1,316	985
Rates, water and waste	3,281	6,725
Repairs and renewals	2,413	3,451
Depreciation - shop fittings	711	783
Depreciation - equipment	90	106
Depreciation - improvements to shop	367	432
	135,528	115,945
Charitable activities		
Welfare costs	11,102	4,271
Kennelling and fostering costs	18,865	44,770
Adoption costs	19,587	20,567
	49,554	69,608

This page does not form part of the statutory financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF
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**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	2020 £	2019 £
Support costs		
Other		
Cybertill licence	3,318	2,658
Travelling expenses	1,664	2,813
Telephone, postage and stationery	1,544	2,332
Advertising	-	75
Card charges	1,228	1,202
Administration wages	17,700	17,254
Legal & professional fees	6,848	2,166
Payroll fees	1,829	811
Irrecoverable VAT	981	-
	35,112	29,311
 Governance costs		
Accountancy fees	1,200	1,200
 Total resources expended	221,394	216,064
 Net income	664,656	48,244